

## **Individual Income Tax Preparation Services**

Thank you for choosing our firm to prepare your income tax returns for tax year 2025. This letter confirms the services we will provide and the responsibilities you have for the preparation of your tax return.

### **Scope of Services**

We will prepare your federal and state individual income tax returns from information you furnish us. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification, or additional information, so that we can prepare and complete tax returns for you.

This engagement does not cover bookkeeping, audit representation, tax planning or analysis or preparing materials to respond to correspondence from taxing authorities.

### **Information and Deadlines**

We must receive all information to prepare your returns by March 25, 2026 to ensure that your returns will be completed by April 15, 2026. If we have not received your complete information by that date, we cannot guarantee timely completion.

If an extension is needed, you will need to provide us with authorization before we can file it on your behalf. Please keep in mind that this would be an extension of time to file the returns; not an additional time to pay. Any estimated tax due should be paid with the extension request. We assume no liability for late filing or late payment penalties.

A \$150 retainer is required for an extension request. This amount will be applied to your 2025 tax preparation fee but will be forfeited if the extension filing date is not met.

You are responsible for providing complete information regarding:

- All sources of income,
- All deductions and credits,
- All states and foreign jurisdictions where you resided, conducted business, or derived income,
- Any virtual currency or digital asset transactions,
- Any foreign accounts or foreign interests that may require Treasury reporting. Failure to do so may result in Treasury penalties.

### **Taxpayer Responsibilities**

- You agree to provide all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. You further affirm you can provide written records of all items included on your return if audited by either the IRS or state tax authority; you will be responsible for verifying the items reported. We can provide guidance concerning what evidence is acceptable.
- You affirm you will review the return carefully before signing to make sure the information is correct.
- Filing your returns by the due date is your responsibility. We cannot transmit your returns without signature authorizations. If your signatures are not received by April 14, 2026, we will place your returns on extension, even though they are completed. You will be responsible for ensuring any payment due with extension is timely sent to the appropriate taxing authorities.
- Our fees must be paid before your tax return is filed for you. If you terminate this engagement before completion, you agree to pay for work completed. A retainer is required for the preparation of extensions or late filed returns.

## **Fees**

Fees are based on our standard rates. Payment is due when the draft return is presented.

This engagement only covers the preparation of the tax return listed above. This engagement does not include bookkeeping, tax planning or analysis, amended tax returns or audit representation. If you ask us to provide these services, we will provide this representation under a separate engagement letter and fee.

## **Record Retention and Document Handling**

You should store your supporting documents and copies of your tax returns in a secure place for at least five years. It is our policy to keep records relating to this engagement in our secure portal for at least three years. After three years, our records may be destroyed. We do not accept the responsibility for hosting client information; therefore, you have sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We do not keep any original documents; we will return or shred them at the end of the engagement, per your request. Any expense for returning original documents will be billed to you.

### **Communication and Confidentiality**

We may communicate with you via email regarding general inquiries. While reasonable safeguards are used, email is not guaranteed to be secure. We cannot and will not send or receive documents or images via email. All document exchange must happen within our secure portal.

We may use third party or cloud-based providers to assist in our services but we maintain confidentiality protections and will request your consent if adequate safeguards cannot be met.

### **Limits of Liability**

In the event of an audit or dispute with a taxing authority, there may be an assessment of additional tax, interest and penalties. We assume no liability for any such assessment of additional tax, penalties or interest beyond the fees paid to our office for this engagement.

Your signature below indicates your understanding of, and agreement to, the terms and conditions of this engagement letter.

Thank you again for choosing our firm to prepare your tax returns. We appreciate your business.

Sincerely,

Metropolitan Tax Services

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X

Primary Taxpayer and date

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X

Spouse (if applicable) and date

TAX YEAR: \_\_\_\_\_

## METROPOLITAN TAX SERVICES

12761 Darby Brooke Ct Ste 201  
Woodbridge, VA 22192

ARE YOU A NEW CLIENT? YES  NO  IF YES, HOW DID YOU HEAR ABOUT US? \_\_\_\_\_  
PLEASE INCLUDE A COPY OF LAST YEAR'S RETURN

## CLIENT INFORMATION

FILING STATUS:  SINGLE  MARRIED FILING JOINTLY  MARRIED FILING SEPARATELY  WIDOW/ER

FULL NAME: \_\_\_\_\_

SSN: \_\_\_\_\_ DOB: \_\_\_\_\_ OCCUPATION: \_\_\_\_\_

SPOUSE FULL NAME: \_\_\_\_\_

SSN: \_\_\_\_\_ DOB: \_\_\_\_\_ OCCUPATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

COUNTY: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_

EMAIL: \_\_\_\_\_ SPOUSE EMAIL: \_\_\_\_\_

REFERRED METHOD OF CONTACT: PHONE  EMAIL

DO YOU WANT DIRECT DEPOSIT? YES  NO  **INCLUDE CURRENT BANK INFORMATION**

IDENTITY PROTECTION PIN? YES  NO  **INCLUDE AGENCY LETTER**

**INCLUDE DRIVER'S LICENSE FOR FILER AND SPOUSE [EVERY YEAR]**

## DEPENDENT INFORMATION

FULL NAME WITH MIDDLE INITIAL	DOB	SSN	RELATIONSHIP TO YOU	MONTHS IN HOME
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## INCOME INFORMATION

TYPE OF INCOME	FORM REQUIRED	HOW MANY?
WAGES	W-2	_____
INTEREST INCOME	1099-INT	_____
DIVIDEND INCOME	1099-DIV	_____
STOCKS OR BOND	1099-B BROKERAGE STATEMENT	_____
CRYPTOCURRENCY TRANSACTIONS	GAIN/LOSS SUMMARY	_____
RETIREMENT/PENSION INCOME	1099-R	_____

PLEASE FILL THIS OUT AND RETURN WITH YOUR TAX INFORMATION

SOCIAL SECURITY INCOME	SSA-1099 OR RRB-1099	_____
UNEMPLOYMENT INCOME	1099-G	_____
GAMBLING Winnings	1099-G	_____
NON-EMPLOYEE INCOME	1099-NEC OR 1099-MISC	_____
SELF-EMPLOYED EARNINGS	PROFIT AND LOSS STATEMENT	_____
PARTNERSHIP/CORPORATION	K-1	_____
SOLD YOUR PRIMARY RESIDENCE	CLOSING DOCUMENTS	_____
HAVE A FOREIGN BANK ACCOUNT	YEAR END STATEMENT	_____
SOLD RENTAL PROPERTY	CLOSING DOCUMENTS	_____
CREDIT CARD/3rd PARTY PAYMENTS	1099-K	_____
OTHER INCOME, PLEASE EXPLAIN		_____

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## DEDUCTION INFORMATION

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TYPE OF DEDUCTION	FORM REQUIRED/AMOUNT PAID	
UMREIMBURSED MEDICAL EXPENSES	\$ _____	<input type="checkbox"/>
HEALTH INSURANCE PREMIUMS	POST TAX COST \$ _____	<input type="checkbox"/>
LONG-TERM CARE PREMIUMS	\$ _____	<input type="checkbox"/>
REAL ESTATE TAXES	\$ _____	<input type="checkbox"/>
PERSONAL PROPERTY TAXES	\$ _____	<input type="checkbox"/>
MORTGAGE INTEREST	1098-MORTGAGE INTEREST STATEMENT	<input type="checkbox"/>
CHARITY DONATIONS	CASH \$ _____	<input type="checkbox"/>
	NON-CASH \$ _____	<input type="checkbox"/>
UNREIMBURSED TUITION EXPENSES	1098-T	<input type="checkbox"/>
EXPENSES NOT REFLECTED ON 1098-T	\$ _____	<input type="checkbox"/>
CHILD/DEPENDENT CARE EXPENSES	\$ _____	<input type="checkbox"/>
HEALTH SAVINGS ACCOUNT DISTRIBUTIONS	1099-SA	<input type="checkbox"/>
529 CONTRIBUTIONS	YEAR END STATEMENT	<input type="checkbox"/>
ESTIMATED TAX PAYMENTS	ATTACH SUMMARY, INCLUDING DATES & AMOUNTS PAID	<input type="checkbox"/>
ADDITIONAL INFORMATION/NOTES/QUESTIONS		_____