Strel LLC | PO Box 13440, Burton WA 98013 | (206) 463-4628

ENGAGEMENT LETTER

This engagement letter outlines the terms of our engagement with you to prepare your tax return(s).

We depend on you to provide the information we need to accurately prepare your current year tax return. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. Because of this, our work should not be relied on to discover errors or illegal acts, however we will inform you of any issues we do find.

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is substantial support for doing so. If there are conflicting interpretations of the law, we will outline your options and follow the one you request, provided it fits with our understanding of the law. If the IRS later contests the position taken, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability for such additional tax, penalties, interest, and related professional fees.

This engagement will conclude upon e-filing, or delivery of your tax return if you must mail it in. This engagement does not include responding to inquiries or audits by any governmental agency or tax authority. If your tax return is selected for examination, you may request our assistance in responding to such an inquiry. This work will be invoiced separately.

In the course of preparing your return, we may discover issues that prevent us from continuing work. Examples include, but are not limited to, conflicts of interest, inconsistent or missing taxpayer data and ethical considerations. We reserve the right to terminate this engagement for any reason.

While will often answer occasional, quick, general questions on tax topics after filing as a courtesy, this engagement generally does not include tax questions and planning after your return has been filed. This work will be invoiced separately.

Signing and E-Filing your return

Per IRS Requirements, we will generally e-file your returns for you after you review and sign. In those rare situations where the return must be mailed, we'll supply an extra copy for this purpose. You will be solely responsible for mailing this in to the IRS.

After filing your return

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location for at least 7 years.

Organizers and Document Checklists

These will help you collect the data required for your return. By using it, you will minimize forgotten items, contribute to the efficient preparation of your return and help minimize the cost of our services. We find that most clients who ignore the checklist forget to bring documents critical to their taxes.

Our Fees / Estimates

Fee estimates are based on initial assessments of the work required, and may change if we discover more work or bookkeeping is required. We'll inform you if there will be a significant change. Invoices are due and payable upon presentation. We accept checks, cash Venmo, Zelle.

Privacy Policy

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as required to prepare your taxes, or as requested by our clients. This can include client requests for non-tax related services, or as required by law. We, and our software providers maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

To confirm your agreement for this engagement, please sign below.

Taxpayer	Date	Spouse	Date

2025 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of Birth
Taxpayer			☐	
Spouse			☐	

Name of person to whom all information should be addressed, if not the taxpayer

Street address, city, state, and ZIP

	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				

Taxpayer email	
Spouse email	

Filing status at the end of 2025

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died after December 31, 2023, enter the date of death _____

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2025? _____

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2025 did you:
		(a) receive (as a reward, award, or payment for property or service) a digital asset?
		(b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals
			☐	☐	☐	☐
			☐	☐	☐	☐

Appointment Information

Your 2025 appointment is scheduled for _____

Dependent and Other Information

Name: SSN:

Dependent Information

First and Last Name SSN	Has IP PIN	Relationship	Months in Home	Date of Birth	Disabled	Full-time Student	Childcare Expenses
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	
	☐				☐	☐	

List dependents required to file a return _____

Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2024						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

Checklist

Name: SSN:

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

General Information and Prior Year Documentation

- ☐ Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children. etc.)
- ☐ Income tax returns from the prior two years
  If there were losses from business activities in prior years, include prior five years of returns instead of two
- ☐ Depreciation schedules from prior years for businesses, rentals, etc.

Current Year Income Documentation

- ☐ Wage and tax statements (Form W-2)
- ☐ Gambling income (Form W2-G)
- ☐ IRA distributions, pensions, and annuities (Form 1099-R)
- ☐ Dividend income (Form 1099-DIV)
- ☐ Interest income (Form 1099-INT)
- ☐ Miscellaneous income (Form 1099-MISC)
- ☐ Nonemployee compensation (Form 1099-NEC)
- ☐ Unemployment compensation and other government payments (Form 1099-G)
- ☐ Credit card, debit card, and third-party network transactions (Form 1099-K)
- ☐ Reportable payment transactions
- ☐ Social Security benefits (Form SSA-1099)
- ☐ Railroad retirement benefits (Form RRB-1099)
- ☐ Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
  - ☐ Basis information for any partnerships and S corporations
- ☐ Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- ☐ Digital asset proceeds from brokerage transactions (Form 1099-DA)
- ☐ Proceeds from real estate transactions (Form 1099-S)
- ☐ Self-employed business income (Schedule C)
- ☐ Farm income (Schedule F)
- ☐ Farm rental income (Form 4835)
- ☐ Income from rental real estates and royalties (Schedule E)

Other Income (provide supporting documentation for income received for the following items)

- ☐ Sale of assets or property
- ☐ Cancellation of debt
- ☐ Other income _____

Payments (provide supporting documentation for payments made for the following items)

- ☐ Educator classroom expenses
- ☐ Employee business expenses
- ☐ Contributions to a Health Savings Account
- ☐ Expenses related to work relocation with the military
- ☐ Alimony
- ☐ Student loan interest
- ☐ Refunded student loan interest payments
- ☐ Student loan forgiveness
- ☐ Tuition and fees for higher education
- ☐ Expenses related to child or dependent care
- ☐ Contributions to a Retirement Savings Account
- ☐ Medical and dental expenses
- ☐ Real estate taxes

Schedule A - Itemized Deductions

Name: SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work) . . . . . _____

Amount above that is for Medicare premiums . . . . . _____

Long-term care premiums (you) . . . . . _____

Long-term care premiums (your spouse) . . . . . _____

Long-term care premiums (dependents) . . . . . _____

Mileage driven for medical purposes . . . . . _____

Out of pocket medical & dental expenses

- Doctor, dental, etc . . . . . _____
- Prescription medicines . . . . . _____
- Glasses & contacts . . . . . _____
- Hearing aids . . . . . _____
- Medical equipment & supplies . . . . . _____
- Hospital services . . . . . _____
- Laboratory services . . . . . _____
- Nursing services . . . . . _____
- Other _____ _____
- Other _____ _____

Taxes Paid

State and local income taxes . . . . . _____

General sales tax (vehicle, boat, home, etc.) . . . . . _____

Real estate taxes . . . . . _____

Personal property taxes . . . . . _____

Auto registration taxes not deductible for state . . . . . _____

Other taxes (list) _____ _____

_____ _____

_____ _____

Interest Paid

Home mortgage interest paid (attach Form 1098) . . . . . _____

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

Home mortgage interest paid to an individual . . . . . _____

Paid to:

Name _____

Address _____

City, State, ZIP _____

SSN or EIN _____

Points not reported on Form 1098 . . . . . _____

Investment interest . . . . . _____

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	☐	☐	
Boy or Girl Scouts	☐	☐	
Goodwill	☐	☐	
Red Cross	☐	☐	
Salvation Army	☐	☐	
United Way	☐	☐	
Veterans	☐	☐	
Hospital	☐	☐	
University	☐	☐	
Other _____	☐	☐	

Miles driven for charitable purposes . . . . . _____

Other Miscellaneous Deductions

Amortizable bond premiums . . . . . _____

Federal estate tax . . . . . _____

Gambling losses . . . . . _____

Impairment-related work expenses . . . . . _____

Claim repayments . . . . . _____

Unrecovered pension investments . . . . . _____

Loss from other activities from Schedule K-1 . . . . _____

Ordinary loss debt instrument . . . . . _____

Excess deduction on termination . . . . . _____

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer

- Safety equipment, tools, & supplies . . . . . _____
- Uniforms . . . . . _____
- Protective clothing (shoes, hardhats, glasses, etc.) _____
- Dues to professional organizations . . . . . _____
- Books & subscriptions . . . . . _____
- Other _____ _____

Union dues . . . . . _____

Tax preparation fees . . . . . _____

Other nonpersonal expenses related to taxable income

- Safe deposit box fees . . . . . _____
- Investment expenses not entered elsewhere . . _____
- Other _____ _____

Home equity interest . . . . . _____

Other Income and Adjustments

Name: SSN:

Other Income

	2025 Taxpayer	2025 Spouse
Social Security Benefits (attach Forms 1099-SSA)		
Railroad Retirement Benefits (attach Forms 1099-RRB)		
State income tax refund (attach Forms 1099-G)		
Alimony received Divorce or separation date _____ Amount		
Unemployment compensation (attach Forms 1099-G)		
Unemployment compensation repaid in 2025		
Gambling winnings (attach Forms W2-G)		
Alaska Permanent Fund		
Jury duty pay		
ABLE distributions		
Scholarships or grants not reported on Form W-2		
Other income: _____		
_____		
_____		

Adjustments

	2025 Taxpayer	2025 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)		
Contributions made to a Health Savings Account (HSA)		
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents		
Alimony paid Name _____ SSN _____ Divorce or separation date _____		
Name _____ SSN _____ Divorce or separation date _____		
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K		
Contributions made to an Individual Retirement Account (IRA)		
Contributions made to a Roth IRA		
Interest paid on a student loan		
Other adjustments: _____		

Schedule C - Profit or Loss from Business

Name: SSN:

General Business Information

TS ____ Professional product or service _____ Employer ID number _____

Business name _____

Business address, city, state, ZIP _____

Accounting Method: ☐ Cash ☐ Accrual ☐ Other (specify) _____

☐ This business started or was acquired during 2025. ☐ This business was disposed of during 2025.

Select if this business is for:

☐ Professional gambler ☐ Newspaper delivery and you are under 18 years of age

☐ Exempt Notary income ☐ A clergy

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this business.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	Gross receipts entered below includes sales tax collected from customers
☐	☐	Gross receipts entered below has been reduced by withheld card fees.

Income

	2025		2025
Gross receipts or sales		Other income	
Returns & allowances			

Expenses

	2025		2025
Advertising		Repairs & maintenance	
Car & truck expenses		Supplies	
Commissions & fees		Taxes & licenses	
Contract labor		Travel	
Depletion		Total meals	
Employee benefit programs		Utilities	
Insurance (other than health)		Wages	
Interest - mortgage		Family health coverage payments for taxpayer, spouse or dependents	
Interest - other		Other expenses (list)	
Legal & professional services			
Office expenses			
Pension & profit-sharing plans			
Rent or lease (vehicles, machinery, & equipment)			
Rent (other business property)			

Cost of Goods Sold

	2025		2025
Inventory at beginning of year		Materials & supplies	
Purchases		Other costs	
Cost of personal use items		Inventory at end of year	
Cost of labor		☐ There was a change in inventory method.	

Expenses Related to Business

Name: SSN:

Auto Expense

Name of business vehicle is used for _____

Description of vehicle _____ Date vehicle was placed in service _____

Yes	No		Yes	No	
☐	☐	Was this vehicle available for use during off-duty hours?	☐	☐	Do you have evidence to support your deduction?
☐	☐	Was another vehicle available for personal use?	☐	☐	If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2025

Business . . . . . _____ Personal Miles . . . . . _____

Commuting . . . . . _____ **Personal mileage entry required, mark zero if none**

Expenses

Garage rent		Repairs	
Gas		Tires	
Insurance		Tolls	
Licenses		Lease addback	
Oil		Other expenses	
Parking fees			
Rental fees			
Interest			
Property tax			

Business Use of Home

Name of business home is used for _____

What is the total square footage of your home that was used regularly and exclusively for business? _____

What is the total square footage of your home? _____

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? _____

How many hours per day was the area used? _____

☐ The daycare facility was in operation for the entire year

Expenses	Office expenses	Home expenses
Mortgage interest		
Real estate taxes		
Excess mortgage interest		
Excess real estate taxes		
Insurance		
Rent		
Repairs & maintenance		
Utilities		
Other expenses		

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: SSN:

General Property Information

TSJ _____

Property description _____

Address, city, state, ZIP _____

Select the property type

☐ Single family residence ☐ Vacation / short-term rental ☐ Land ☐ Self-rental

☐ Multi-family residence ☐ Commercial ☐ Royalties ☐ Other _____

Number of days property was rented _____ Number of days property was used for personal use _____

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied _____

☐ This property was placed in service during 2025.

☐ This property was disposed of during 2025.

☐ This property is your main home or second home.

☐ This property was owned as a qualified joint venture.

	Yes	No
Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this rental.	☐	☐
If "Yes," did you file Forms 1099 for the individuals?	☐	☐

Income

	2025		2025
Rent income		Royalties from oil, gas, mineral, copyright or patent	

Expenses

	Rental Unit Expenses	Rental and Homeowner Expenses
Advertising		
Auto & travel		
Cleaning & maintenance		
Commissions		
Insurance		
Legal & professional fees		
Management fees		
Mortgage interest		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Depletion		
Other expenses		

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

ASSET PURCHASES

List any non-inventory purchases over $2,000, along with date placed in service.

2025

Purchase and Sale of Assets

Name of business or rental:

Provide all brokerage statements

TSJ	Description of Property	Date Purchased	Date Sold	Purch Price	Sale Price

Installment Sale Income

TSJ _____ Description of property: _____

Date acquired _____ Date sold _____

	2025	Prior Years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

Other Information

Name: SSN:

Health Savings Account

TS _____

The taxpayer's coverage is under a high-deductible health plan for:

☐ Taxpayer only ☐ Family

	2025
HSA contributions made for 2025	
Total distributions from all HSAs during 2025	
Distributions included above that were rolled over into another account	
Qualified medical expenses paid using HSA distributions	

Education Expenses Provide all copies of Form 1098-T

Student name _____ Student name _____

Type of Expense	Amount	Type of Expense	Amount

Student name _____ Student name _____

Type of Expense	Amount	Type of Expense	Amount

Job-related Moving Expenses Military and Hawaii Only

TSJ_____

☐ Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

	2025
Number of miles from old home to old workplace	
Number of miles from old home to new workplace	
Expenses to transport and store household goods and personal effects	
Travel and lodging expenses while traveling to your new home	

Questionnaire

Name: SSN:

Questionnaire

Itemized Deduction Information

Save yourself some work:

Consider skipping the itemized deduction page unless you think the total will exceed the automatic standard deduction of $15,750 single, $31,500 married. For seniors, this threshold is $17,750 single, married $34,700.

- Subject to income limits, there is a new $6,000 deduction for those over 65 this year. This increases to $12,000 for married seniors filing jointly. This deduction applies if seniors take the standard deduction, so it is not a factor on deciding whether to itemize. Follow the threshold guidelines given above.
- Only the medical expenses that exceed 7-1/2% of income are deductible.
- New for 2025: Your property tax deduction is no longer limited to the first $10,000.

Personal Information

Yes	No	
☐	☐	Did your marital status or name change last year. If "Yes," provide details.
☐	☐	Can you or your spouse be claimed as a dependent by someone else?
☐	☐	Did your address change during the year?
☐	☐	Was anyone in your family issued an IRS Identity Protection PIN (IP PIN)? If so, please provide the new letter CP01A which is mailed to you every January.

Please provide driver's license or state-issued photo ID.

Dependent Information

Yes	No	
☐	☐	Did you have any changes or new dependents during the year?
☐	☐	Can another person qualify to claim any of your dependents?
☐	☐	Do any of your dependents earn more than $2,700 of investment income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes	No	
☐	☐	Did anyone in your family have healthcare coverage through the Marketplace (Obamacare)? If so, please provide Form 1095-A, which you must download from wahealthplanfinder.org
☐	☐	Did you receive any distributions from a Health Savings Account (HSA) or MSA during the year? If so, please provide Form 1099-SA.

Income, Rentals, Business

Yes	No	
☐	☐	Did you start a new business or purchase a rental property?
☐	☐	Did you sell an existing business, rental property, or other property during the year?
☐	☐	Did you purchase or sell any business assets or convert any assets to business use? If "Yes," provide the cost of the asset, the date it was placed in or taken out of service. Let us know if this will be only part business use.
☐	☐	Did you sell a your home or other real estate during the year? If "Yes," provide closing documentation for the sale, and, if possible, the original purchase of the home.
☐	☐	Did you refinance your principal home or second home or take out a home equity loan during the year?

Retirement Information

Yes	No	
☐	☐	Did you make any contributions to an IRA, Roth, SEP, 401(k) or other retirement plan during the year?
☐	☐	Did you receive a distribution from a retirement account or pension? If so, please provide Form 1099-R.

If any of these accounts were rolled over into anything other than the exact same type of account, please provide details. Examples include backdoor Roth, 60-day rollovers, etc.

Also, if any of these distributions had a Qualified Charitable Distribution, please provide details.

Questionnaire

Name: SSN:

Questionnaire

Education Information

Yes	No	
☐	☐	Did you pay tuition expenses for higher education for anyone in your family? If yes, please provide Form 1098-T which can be obtained from the university.
☐	☐	Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year? If yes, please provide Form 1099-Q
☐	☐	Did you pay student loan interest for anyone in your family?

Required Foreign Asset Information

Yes	No	
☐	☐	Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
☐	☐	Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
☐	☐	Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?
☐	☐	Did you have any income from, or pay taxes to, a foreign country, other than shown on your investment tax documents?
☐	☐	Did you have ownership in a foreign corporation at any time during the year?
☐	☐	Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes	No	
☐	☐	Did you make any estimated payments toward your 2025 taxes? If so, please complete the Estimated payments section in the following pages. If estimated payments were arranged for you, but you did not make the payments, please mark that section Zero or Not Paid.
☐	☐	If you have an overpayment of 2025 taxes, do you want the refund applied to your 2026 estimated taxes?

One Big Beautiful Bill Implications

Yes	No	
☐	☐	Did you receive tips that were not reported on a W-2? This would include those who are self-employed. If so, provide amount.
☐	☐	Did you receive overtime pay reported on Form W-2 or end of year paystub? The "premium" amount is nontaxable this year. For example, the premium is the "half" in "time and a half".
☐	☐	Did you finance a new car or truck for personal use during 2025? The interest may be deductible. if the final assembly was made in the USA, and the loan was secured by the car.
☐	☐	If you had a dependent born during 2025, do you want to establish a Trump Account? This will be funded with $1,000 from the government. It cannot be withdrawn until the child's 18th birthday. It is typically advantageous to start this account, however parents should research alternatives before adding additional funding.

Crypto, Household Employees, Energy Credits, and Misc. Info.

Yes	No	
☐	☐	Did you purchase a "clean" vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year? If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).
☐	☐	Did you make any energy-efficient improvements to your main home during the year? If so, provide details for the energy credits. 2025 is the final year these will be available.
☐	☐	Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.
☐	☐	Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
☐	☐	Did you make gifts to any one person in excess of $19,000 during the year?