

Professional Tax Services

Client Engagement and Service Agreement

1.0 Purpose of Agreement

- I. This Client Engagement and Service Agreement (“Agreement”) establishes the terms and conditions under which Professional Tax Services (hereafter, “the Business”) will provide professional income tax preparation and related services to the client (“you”). The purpose of this Agreement is to define the scope of services, outline client responsibilities, set forth fee and payment terms, describe document handling and data security practices, and establish limitations, disclosures, and conditions governing the professional relationship.
- II. The services provided under this Agreement are performed in accordance with applicable federal and state laws, regulations, and professional standards, including Internal Revenue Service Circular 230, as applicable. This Agreement applies to all services rendered by the Business unless expressly modified by a separate written agreement executed by both parties.
- III. Execution of a Tax Service Agreement, or acceptance of this Agreement through submission of tax documentation, electronic communication, verbal authorization, payment for services, or other engagement of the Business, constitutes the client’s acknowledgment and acceptance of the terms set forth herein. Acceptance of this Agreement is a condition precedent to the preparation, filing, or delivery of any tax return or related service.

2.0 Scope of Services

- I. The Business will prepare federal and applicable state income tax returns based solely on information provided by the client. Services include:
 - Preparation of individual, business, trust, or estate income tax returns, as applicable.
 - Secure electronic delivery of completed returns via the client portal or DocuSign®.
- II. This engagement does not include representation before the Internal Revenue Service (“IRS”) or state taxing authorities, nor preparation of responses to government correspondence, audits, or notices, unless separately authorized in writing. Additional fees may apply for such services.

3.0 Client Responsibilities

- I. The accuracy and integrity of each tax return prepared by the Business depends entirely on the completeness and reliability of information provided by the client. While the Business exercises due care and professional judgment, the ultimate responsibility for accuracy rests with the client.
- II. To ensure timely and accurate preparation of your return, you must:
 - *New* clients must provide prior years’ returns.
 - Provide complete, accurate, and timely information and documentation necessary for the Business to prepare your returns.
 - Review your completed return carefully prior to signing and filing.
 - Notify the Business promptly of any discrepancies or errors.
 - Retain copies of your own records for personal reference.

4.0 Document Submission and Retention Policy

- I. The Business has adopted a strict document handling policy to protect client privacy and prevent identity theft and data breaches. Clients are strongly encouraged to upload copies of all tax documents through the

Business's secure client portal. This encrypted system ensures secure transmission and storage of sensitive information.

If a client wishes to provide paper copies:

- *Photocopies* are *strongly* encouraged as the Business no longer retains copies of client documentation once tax preparation is complete; all materials will be securely destroyed after filing unless otherwise agreed in writing.
- Original documents that clients wish to have returned will incur a \$25 holding/return fee, which covers secure handling and postage.

5.0 Client Portal and Electronic Signatures

I. The Business has adopted secure digital solutions to enhance client service and protect sensitive information. Clients are encouraged to use electronic and digital signatures in place of traditional "wet" signatures.

When a DocuSign® packet is sent, clients receive:

- A draft copy of the tax return for review
- IRS and applicable state *e-file Authorization* form(s)

II. Clients *must* review the draft return. If accurate, client must sign the *e-File Authorization* ("form"). For married couples filing jointly, both spouses must sign. The return cannot be submitted to the IRS or state until the form is fully signed.

- Clients must utilize the secure client portal for document exchange and delivery
- Clients must provide a valid email address for electronic signatures
- Clients without email access must notify their preparer to receive printed authorization forms for manual completion

If information on the return is inaccurate, client is *not* to complete the DocuSign® and notify the Business immediately to allow for timely revisions.

6.0 Delivery of Tax Returns and Printing Policy

I. Due to potential revisions, rejections, or adjustments, the Business provides copies of completed returns *after* acceptance by the IRS and applicable state agencies. A preparer may provide the client with an overview letter indicating the estimated amount owed or refund due, if requested. The client acknowledges that these figures are preliminary and may change; they do not constitute the final accepted return.

- Each client will receive a digital copy of the finalized return via the secure portal or email.
- Clients may request one (1) complimentary printed copy of the finalized return after acceptance.
- Additional printed copies or specialty printing requests (e.g., bound, formatted sets) are subject to a \$50 fee per request.
- Returns are printed in standard format only; custom layout or binding incurs the above fee.
- Dependent or minor child returns will not be printed.

II. The Business provides digital copies of tax returns for the last five (5) years free of charge. Requests for returns older than five (5) years will incur a \$100 archival retrieval fee, with a two-week processing period.

III. Clients are encouraged to register with the IRS website and applicable state tax websites to access prior returns and transcripts free of charge. Clients will have the ability to:

- Track e-file acceptance

- Payments
- Official correspondences, etc.

VI. Mailing of Return:

(a) Clients whose primary address is located outside of the Business's local zip code, including domestic and international clients, will receive one (1) complimentary printed copy of the finalized tax return by mail at no additional charge. **(b)** Clients whose primary address is located within the Business's local zip code and who request the complimentary printed copy are required to pick up the return in person during normal business hours. **(c)** Clients within the local zip code who request that the complimentary printed return be mailed rather than picked up in person will be assessed a \$25.00 mailing fee, which covers secure handling, packaging, and postage.

The Business is not responsible for delays, loss, or misdelivery of mailed tax returns once the materials have been tendered to the United States Postal Service or other delivery carrier. Clients acknowledge that electronic delivery remains the most secure method of transmission and is strongly encouraged.

7.0 Payment Vouchers and Filing Deadlines

- I. Clients are *responsible* for obtaining payment vouchers and making payments by IRS and state due dates (typically April 15). Payment voucher pages are included in the digital return and referenced in the Client Letter. Clients must review the Client Letter before contacting the Business for payment information.
- II. The Business no longer remit payments on behalf of clients to the IRS or state tax authorities. Clients are solely responsible for ensuring that all federal and state tax payments are submitted directly and timely in accordance with applicable laws and deadlines. The Business is not responsible for any penalties, interest, or additional charges resulting from the client's failure to make timely payments.
- III. Clients who submit documentation to the Business on or near the filing deadline acknowledge that the return may not be accepted by the IRS or applicable state agencies in time. In the event of delays, rejections, or corrections, processing may be extended beyond the filing deadline, potentially resulting in additional penalties, interest, or fees. The client assumes full responsibility for any such charges unless the delay or error is caused by the Business.
- IV. If it is determined by the Business that additional documentation is required to complete a tax return. It is the client's responsibility to obtain and provide such documentation in a timely manner. Failure to provide necessary documentation may result in a late filing, for which the client is solely responsible for any associated penalties or interest.
 - a. Conversely, if the client provides all required documentation and the Business fails to prepare and submit the return by the applicable filing deadline, the Business will be responsible for any resulting penalties or interest.

8.0 Fees and Payment Terms

- I. Payment for services is due at the date of service. If payment cannot be made in full at the time of service, the client may request a payment plan, subject to approval by the Business. All payment arrangements must be confirmed in writing prior to tax preparation.
 - **Individual Tax Returns:** Base fee of **\$500**, subject to increase based on complexity and number of forms.
 - **Entity Returns (e.g., Business, Partnership, Trust, Estate Returns, etc.):** Base fee of **\$750**, subject to increase based on revenue and filing requirements.
 - **Late Payments:** A \$25 fee may be assessed on balances unpaid 60 days after completion of the return.

- **Printed Returns Not Picked Up:** Printed tax returns not picked up within 60 business days of completion will incur a \$25 fee.
- **Returned Checks:** Returned Checks will incur a \$25 fee.

II. Extension Filing: The Business will prepare and electronically file tax extensions as needed. For existing clients, this service is provided at no additional cost as a courtesy. For new clients, a \$100 fee applies for extension preparation and filing.

9.0 Client Support and Courtesy Services

- I. The Business provides ongoing client support without additional fees. Brief consultations, tax-related questions, and general guidance are provided at no charge. This policy reflects the Business's commitment to transparent, client-focused service without hidden fees or "nickel-and-dime" practices.
- II. The business does not sell, rent, lease, or otherwise disclose client information to any third party for marketing or commercial purposes. All information provided by the client, including personal, financial, and tax-related data, shall be maintained in strict confidence and used solely for the purpose of performing the services described in this Agreement. Disclosure of client information shall occur only as required by law, with the client's express written authorization, or as necessary to fulfill the business's professional obligations in connection with the services rendered. The business shall implement and maintain commercially reasonable security measures to protect the confidentiality and integrity of all client information.
- III. The client acknowledges and agrees that the business maintains a relationship with an unaffiliated broker-dealer and investment advisor and may disclose certain client information to facilitate and execute securities trade for only those clients with accounts at the broker-dealer and investment advisor.

10.0 Confidentiality and Data Security

- I. The Business maintains the highest standards of confidentiality. Client information will not be released, sold, or disclosed to third parties without written authorization. The Business employs cybersecurity safeguards and secure storage systems to protect all personal and financial data.

11.0 Limitation of Liability

- I. The Business exercises due care and professionalism in preparing all returns. However, the Business is not liable for penalties, interest, or additional tax liabilities resulting from:
 - Incomplete, inaccurate, or untimely information provided by the client, or
 - Circumstances beyond the Business's control.

12.0 Acknowledgement and Acceptance

- I. This Agreement sets forth the terms and conditions under which Professional Tax Services (hereafter, "the Business") will provide professional income tax preparation services to the client ("you"). By submitting tax documentation or engaging the Business, you acknowledge and agree to the terms herein.

Professional Tax Services Fee Schedule – 2026

CATEGORY / SERVICE	PRICE	EXPLANATION
Tax Return Preparation		
Individual Tax Return	\$500 base	Base fee; may increase depending on complexity and number of forms.
Entity Tax Return (Business, Partnership, Trust, Estate, etc.)	\$750 base	Base fee; may increase depending on revenue and filing requirements.
Printing & Mailing		
Complimentary Printed Return – Outside Local Zip Code	\$0	One (1) complimentary printed return mailed for free to domestic and international clients.
Complimentary Printed Return – Within Local Zip Code	\$0	Must be picked up in person during normal business hours.
Mailing of Complimentary Printed Return – Local Zip Code	\$25	If a local client requests the complimentary printed return be mailed instead of picked up; includes secure handling, packaging, and postage.
Additional Printed Copies	\$25 per copy	For extra copies beyond the complimentary return; standard format only.
Specialty Printing (custom layout, bound sets)	\$50 per request	Covers custom layout, binding, or special formatting.
Printed Returns Not Picked Up	\$25	Printed returns not picked up within 60 business days of completion.
Archival Retrieval (Returns older than 5 years)	\$100	Retrieval and delivery of tax returns older than five years; two-week processing period.
Document Handling & Original Materials		
Original Documents Return Fee	\$25	Fee for securely returning original client documents.
Secure Portal Usage	\$0	Encouraged for all document submissions and electronic signatures; free of charge.
Extensions & Filing Services		
Extension Filing – Existing Clients	\$0	Electronic filing of extensions provided as courtesy for returning clients.
Extension Filing – New Clients	\$100	Preparation and electronic filing of extensions for new clients.
Miscellaneous Fees		
Returned Checks	\$25	Fee assessed for any checks returned by the bank.
Late Payments	\$25	Fee assessed on balances unpaid 60 days after completion of the return.