

# EZ Tacks Client Service Agreement

## PROFESSIONAL TAX SERVICES

**Tax Return Preparation and Filing.** You are engaging EZ Tacks Tax Preparation Service, LLC (“we” or “us”) to prepare your federal, state, and/or local income tax returns as specified in the accompanying cover letter or as indicated at the end of this document.

We will (1) interview you in person, by phone, or in writing to collect financial and other information, (2) ask you for documents such as Forms W-2, 1099, and other records to accurately determine income, deductions, credits, and your identity, and (3) prepare your return using commercial software.

When permitted, we will electronically file your tax return after you approve it. If your return cannot be filed electronically or if you prefer to file by mail, we will prepare a paper return suitable for mailing. You will be responsible for mailing a paper return by the required due date. You may wish to consider using a delivery method that provides proof of mailing or proof of delivery.

**Professional Standards.** We will comply with applicable standards for the preparation of tax returns. For example, IRS rules prohibit us from taking a frivolous position or one for which “there is not a realistic possibility of being sustained on its merits” without proper disclosure.

**Other Services (excluding representation).** Upon request, we will provide other services such as tax or financial planning that does not require a CPA or licensed financial planner. These services shall not involve representation before the IRS or other tax authorities.

**Accuracy of Information.** You agree to provide us complete, correct, and timely information. You are ultimately responsible for the accuracy of your return. We will not audit or otherwise verify the data you provide, although we may ask you for clarification. If you later find or remember information that might affect the accuracy of the return, you agree to provide us this information promptly. There may be an additional charge for preparing an amended return.

**Due Dates; Extensions.** We will make every effort to help you meet your tax filing deadlines. However, if we have not received all required information at least three weeks before a due date, we cannot guarantee meeting it. In such case, you consent to our filing an extension request on your behalf, and any interest assessed on an unpaid balance shall not be covered by our Accuracy Guarantee (below).

**Maintenance of Records.** You are responsible for keeping the necessary records to support your claimed income, deductions, credits, etc. At minimum, you must retain these records for three - five years following the date your return was due or the date you actually filed, whichever is later. Records that may affect a future return, such as those needed to determine the basis of real estate or other property should be kept indefinitely. (We recommend keeping all tax records indefinitely, at least in electronic form.) If the IRS suspects fraud, there is no limit on the number of years they may audit.

**Returns Subject to Review; Assistance.** Your tax returns are subject to review and audit by the IRS and by state and local tax authorities. In the event of an examination, we will be available to explain how your return was prepared. (In-person assistance is limited to examinations conducted in the Cincinnati area.) This is not the same as “representing” you before the agency. Representation requires a separate agreement and is not included in the tax return preparation fee.

## ACCURACY GUARANTEE

We will make every effort to protect you from taxpayer penalties, and we will not knowingly take a position that will result in a penalty. However, tax law is not an exact science, and we cannot guarantee no penalty will ever be assessed against you. If we make an error that results in the IRS or a state tax authority assessing a penalty or interest, we will pay the penalty or interest caused by our error, providing a timely notification by you upon receipt of notification to you by the IRS or another taxing authority. Any additional tax liability is your responsibility.

**PERSONAL TAX AND FINANCIAL ADVICE**

As part of our tax preparation service and based on the information you provide, we may offer tax-related advice and suggestions for your individual situation. This does not take the place of guidance from attorneys, investment advisers, and other specialists, but should be considered along with guidance you receive from them.

**NOT LEGAL SERVICES**

The proprietor of EZ Tacks Tax Preparation Service, LLC, Deborah Davis, is a non-licensed Tax Return Preparer.

**FEES**

**Fee Schedule.** For most individual income tax returns, we use a standard fee schedule based on the type and number of forms prepared.

**Hourly Fee.** We reserve the right to charge by the hour for income tax returns which we expect to require significantly more time than average to prepare. Normally we will know this after conducting the initial interview, and if so you may decline our services with no obligation.

**When Fees Are Due.** For individual tax returns billed under the fee schedule, our fee is due when we give you a draft copy of the return for review and approval. We will not electronically file your return or provide a mail-able copy without payment. You may not use the figures shown in the draft copy to prepare your own return. Payment is to be made in cash, cash app, or by check or money order. Service fee for a dishonored check is \$35.00.

**SATISFACTION GUARANTEE**

If you are not satisfied with our services you do not have to pay. Simply tell us to stop work and we will return your records promptly. We will not file your return and we will not be responsible for your failure to timely file or pay any tax due. If we have already filed your return or given you a draft copy, you may not exercise this right without a reasonable cause for your dissatisfaction.

**PRIVACY POLICY**

We will not give, rent, trade, or sell your personal information (such as address, phone number, or income and expense data) to any third party without your consent, except as permitted by law or IRS regulations.

**USE OF EMAIL (if applicable)**

\_\_\_\_\_/\_\_\_\_\_(Initial if approved) You authorize us to send you documents containing sensitive information, including your draft tax return, via email/Drop Box/other service in the form of password-protected files or other means. You acknowledge that unauthorized third parties may intercept email, and that while file encryption provides a high degree of security, it is not 100% safe. You agree to hold us harmless for any loss that may result from such use of email. If not approved, we will use only phone, fax, US mail, commercial delivery service (e.g., UPS, FedEx, or courier), or hand delivery to transmit sensitive information.

**I/we understand and agree to all terms, conditions, and disclosures in this Client Service Agreement.**

\_\_\_\_\_  
Taxpayer's Signature Date

\_\_\_\_\_  
Spouse's Signature (if applicable) Date