

TAX OFFICE & ASSOCIATES

TAX PLANNING | TAX PREPARATION | TAX RESOLUTION

Help when you need it. Advice when you want it.

SE HABLA ESPAÑOL

2021 TAX ENGAGEMENT AGREEMENT

1. **IDENTIFICATION OF THE PARTIES:** Mr./Mrs./Ms. _____ (“Taxpayer(s)”) hereby engages Tax Office & Associates (“Tax Office”) to provide the following service(s), hereinafter collectively referred to as “Services”:

- | | | |
|--|---|--|
| <input type="checkbox"/> TAX PLANNING:
<input type="checkbox"/> Individual
<input type="checkbox"/> Business
<input type="checkbox"/> Estate | <input type="checkbox"/> TAX PREPARATION:
<input type="checkbox"/> Individual
<input type="checkbox"/> Business
<input type="checkbox"/> Estate | <input type="checkbox"/> TAX RESOLUTION: <input type="checkbox"/> IRS / <input type="checkbox"/> STATE
<input type="checkbox"/> Individual
<input type="checkbox"/> Business
<input type="checkbox"/> Estate |
|--|---|--|
- Additional Services: _____

2. **TERMS OF SERVICE:** Tax Office & Associates will prepare Taxpayer(s) income tax returns using information Taxpayer(s) furnish us. Tax Office may ask for clarification of some items but we will not audit or otherwise verify the data Taxpayer(s) submit. Our work does not include any procedures to discover irregularities. The only accounting or analysis work Tax Office does is when it is necessary for preparation of Taxpayer(s) returns. Tax Office may provide an Organizer to help Taxpayer(s) gather the information required for a complete return. If Taxpayer(s) use(s) the Organizer, it will help avoid overlooking important information and provide better accuracy of Taxpayer(s) returns. Payment in full is due before filing (electronically or by mail) unless authorization is provided in writing by Taxpayer(s) for direct payment from Taxpayer(s) tax refund. Upon successful filing (electronically or by mail), Taxpayer(s) will be provided a complete copy of Taxpayer(s) tax returns along with Taxpayer(s) tax documents either digitally or by mail. Tax Office uses our informed judgment in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Taxpayer(s) agree to honor our decisions regarding the need to make protective disclosures in Taxpayer(s) returns. To verify or append information, Tax Office may access Taxpayer(s) available IRS transcripts.

3. **TAXPAYER RESPONSIBILITIES:** It is Taxpayer(s) responsibility to provide information required for preparation of complete and accurate returns. Taxpayer(s) should keep all documents, canceled checks, and other data that support Taxpayer(s) reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. All foreign accounts must be reported. Absent Taxpayer(s) disclosure to Tax Office, we assume Taxpayer(s) have no foreign accounts or access thereto. Taxpayer(s) is/are responsible for Taxpayer(s) tax returns. Taxpayer(s) should review them carefully before filing. Tax Office cannot determine whether Taxpayer(s) have filing requirements in other taxing jurisdictions unless Taxpayer(s) specifically make our office aware of it. If married filing jointly, both spouses are jointly and severally responsible for the tax return(s) and related tax liability.

TAXPAYER(S) AGREE(S) TO IMMEDIATELY NOTIFY TAX OFFICE & ASSOCIATES OF ANY CORRESPONDENCE TAXPAYER(S) RECEIVE(S) RELATED TO ANY TAX YEAR AND/OR FROM ANY TAXING AUTHORITY!

4. **TIME OF PERFORMANCE:** The parties agree that time is not of the essence in the completion of the work described in this agreement. All parties shall act to complete the work described within a reasonable time. Our general policy is to file an extension for any client that has engaged us on or by April 1st. We prefer to have a written request from you that you wish to have the extension, but failure to file one can be costly to you, therefore we file automatic extensions for all those on our current client list who have returned a signed 2021 Engagement Agreement. If you do not wish to have an extension filed on your behalf, please be sure to call or email your resignation as our client.

5. **FEES AND COSTS:** The fee herein is not set by law, but is negotiable between Taxpayer(s) and Tax Office. Taxpayer(s) acknowledge receipt of Tax Office's current Fee Schedule. Tax Office reserves the right to apply any additional discounts to the applied fees. Tax Office's return preparation fees are based upon our current hourly rate of \$200, the sophistication and complexity, and the type of work performed. Fees may also be based on our published fee schedule available at www.taxofc.com. Payment of tax prep fees is required before tax returns are filed. All invoices are due and payable upon presentation. Taxpayer(s) may be required to sign a written payment guarantee agreement authorizing us to charge the account(s) Taxpayer(s) identify and designate to pay Taxpayer(s) fees to Tax Office. Interest will be added to any account unpaid after thirty (30) days at 10% per annum.

6. **AUDIT FEES AND POLICY:** Taxpayer(s) returns may be selected for audit by taxing authorities. Any proposed adjustments are subject to appeal. In the event of examination, Tax Office can arrange to represent Taxpayer(s) at our then current hourly rate or such representation may require us to provide a separate engagement agreement to Taxpayer(s).

7. **EXCLUSIONS:** If there is an understatement of tax liability, failure to withhold taxes, or to pay estimated taxes and Taxpayer(s) is/are assessed additional taxes, penalties, and interest, Taxpayer(s) agree(s) they are Taxpayer(s) sole responsibility to pay. Tax laws change, sometimes having retroactive effect and we provide no warranty that any such change will not adversely impact Taxpayer(s) tax liability. If we agree that we made an error we will correct it at no charge and pay any related penalty, but we will not pay, nor be responsible for any additional tax or interest charged for the time Taxpayer(s) had use of that tax money.

8. **PRIVACY POLICY:** Please be aware that anything discussed with our office for Taxpayer(s)' tax return preparation is confidential, but not privileged. Though confidential, return preparation engagements are not covered by advisor-client privilege as in an attorney-client relationship. If Taxpayer(s) feel any subject requires protected communication, please advise us, so we can discuss Taxpayer(s)' possible need to consult an attorney. Tax Office does not disclose any of Taxpayer(s)' information without Taxpayer(s)' written consent with the exception of agents we may use on Taxpayer(s) behalf or when petitioned by subpoena or government audit. In Taxpayer(s)' best interest, in the course of working with Taxpayer(s) there are indications that may concern Taxpayer(s)' health or well-being and, in our discretion, should be brought to the attention of authorities or family members, we will do so.
9. **RECORDS POLICY:** We retain copies of records Taxpayer(s) supply along with our work papers for Taxpayer(s)' engagement for four years (as required by federal law.) After four years, our work papers and engagement files will be destroyed. Taxpayer(s) should keep the source document records in secure storage for at least seven (7) years. However, returns that include depreciable property such as real estate should be retained until three (3) years after disposition.
10. **CHOICE OF LAW AND FORUM:** This agreement shall be interpreted under the laws of the State of California. Any litigation under this agreement shall be resolved in the trial courts of Sonoma County, State of California.
11. **ARBITRATION:** All disputes, controversies, or claims arising out of or relating to this contract shall be submitted to binding arbitration in accordance with the applicable rules of the American Arbitration Association then in effect.
12. **ATTORNEYS FEES:** In the event of litigation relating to the subject matter of this Agreement, the non-prevailing party shall reimburse the prevailing party for all reasonable attorney fees and costs resulting therefrom.
13. **STATUTE OF LIMITATIONS:** The parties agree that any action in relation to an alleged breach of this Agreement shall be commenced within one year of the date of the breach, without regard to the date the breach is discovered. Any action not brought within that one year time period shall be barred, without regard to any other limitations period set forth by law or statute.
14. **WAIVER OF CONSEQUENTIAL DAMAGES:** In no event shall Tax Office be liable for loss of property, profits, revenue or property use, or loss or inaccuracy of data. In no event shall either party be liable for any indirect, incidental, special or consequential damages incurred by either party or any third party, even if the other party has been advised of the possibility of such damages.
15. **NON-WAIVER:** The failure by one party to require performance of any provision shall not affect that party's right to require performance at any time thereafter, nor shall a waiver of any breach or default of this Contract constitute a waiver of any subsequent breach or default or a waiver of the provision itself.
16. **NO REPRESENTATIONS OR WARRANTIES:** Tax Office makes no warranties or representations. All statements by Tax Office concerning the potential outcome(s) are statements of opinion only.
17. **SAVING (SEVERABILITY) CLAUSE:** If any provision of this Agreement is held unenforceable, then such provision will be modified to reflect the parties' intention. All remaining provisions of this Agreement shall remain in full force and effect.
18. **MERGER AND INTEGRATION CLAUSE:** This Agreement and the exhibits attached hereto contain the entire agreement of the parties with respect to the subject matter of this Agreement, and supersede all prior negotiations, agreements and understandings with respect thereto. This Agreement may only be amended by a written document duly executed by all parties.
19. **COPY OF ENGAGEMENT AGREEMENT:** By signing this agreement, Taxpayer(s) acknowledges being provided with a signed copy of this agreement.

If the above terms and conditions fairly sets forth Taxpayer(s)' understanding, please sign this agreement and return it to us. Both parties to this agreement may terminate at any time for any reason upon written notice. Termination may result in our right to receive remuneration for the number of hours worked at current rates.

I/We agree to and accept the terms of this agreement. If signing for a corporation or other business entity, I declare I am personally responsible for payment of services rendered.

Taxpayer Signature

Date

Spouse Signature

Date