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Policies and Procedures

(Effective January 1, 2025, to May 31, 2025)

- **Agreement to the Policies & Procedures**
- **Terms & Conditions**
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Agreement to the Policies & Procedures

I can only provide tax services if you accept the conditions below.

If you have any questions regarding anything in this agreement, you may email admin@hysontax.com.

Terms & Conditions

- By submitting your information to me for your tax return preparation, you have engaged my services. We have established a valid contract. You agree to the policies and procedures outlined here.
- You are responsible for providing all the information required to prepare accurate returns. You should retain all the documents, canceled checks, receipts, and other data that form the basis of income and deductions for three years from the tax return's due date. These may be necessary to support items contained in the tax return in the event of an inquiry by a taxing authority.
- I will not audit or otherwise verify the accuracy or completeness of any information you submit, although it may be necessary to ask you for clarifications. My work in preparing your income tax returns does not include any procedures designed to discover defalcation or other irregularities, should any exist.
- Please be aware that it is your responsibility as a client and taxpayer to ensure that you have provided my firm with all of the necessary tax documentation and forms to prepare and finalize your returns. I will review your tax organizer and compare the information

provided to you to last year's tax returns. I will follow up with you as quickly as possible if there are items that are missing so they are not overlooked.

- It is essential to note that you, as client and taxpayer, are legally responsible for confirming the accuracy of the data included in your tax returns. Following preparation and a thorough review of your tax returns, please do not execute any e-file authorization forms until you have done so.
- If you discontinue using my services before finishing the tax return, or if you elect not to use the completed return, fees for work performed will still be due.
- Fees for preparation of a tax return:
 - For transparency, the fee to complete your returns is agreed upon before any work begins. If issues arise that require significant time for research, I charge an additional hourly fee of \$275.00 as appropriate. Rest assured, I will discuss the issue(s) with you to obtain approval if such service is deemed necessary for this additional work (\$100 minimum).
 - If you reschedule or cancel your appointment within 24 hours of your scheduled time, there is a \$80 fee.
 - Concerns about the results (refund or tax due) are not grounds for withholding fee payment. Rest assured, there will be ample time and opportunity to address and resolve any issues during the review process, which will take place immediately after you have paid the fee. I have sent you the draft of your tax return. Remember that your return is never final until you have given your signature authorization on the e-file forms or the tax return itself, so changes can still be made.

Tax Return Process

Appointments

Please set up a meeting via the appointment link (phone or Zoom) provided in the Welcome email. This meeting is used to discuss your current tax activities.

Sample Tax Documents:

- Individual Returns:
 - Form(s) W-2,
 - Form(s) 1099 (INT, DIV, MISC, NEC, & Proceeds)
 - Form 1098, Mortgage Interest, Refinance, Home Sale, etc.
 - Real Estate Taxes
 - Charitable Contributions
- Self-Employed, S-Corporation or Partnership:
 - A Profit & Loss Statement
 - Form(s) 1099 (INT, DIV, MISC, & Proceeds)

In the event of a new business structure having been set up in 2023, please provide articles of state

organization as applicable and any additional affiliated formalized and legal documentation as available.

In the event of a Trust or having become a new beneficiary of an estate, I may request additional information from you.

What I do not need

I generally will not review your tax receipts, bills, bank statements, or any backup documentation, so please keep those for your records. If you require assistance calculating your income, expenses, or deductions, I will be happy to refer you to a bookkeeping service or provide consulting at my standard billing rate (\$275.00).

Timing for Individual and C-Corporation Tax Returns:

- February 15th is the final day to save space for me to prepare your taxes. After this date, it will be on a case-by-case basis.
- March 25th is the last day to submit your tax information to have your returns completed by the due date.
- All tax payments are due on April 15th, regardless of the filing extension. 6-month filing extensions permitted require filing by October 15th.

Timing for Partnership and S-Corporation Tax Returns:

- February 1st is the final day to save space for me to prepare your taxes without an extension.
- February 25th is the last day to submit your tax information and have your returns submitted before the March 17th deadline.
- All tax payments due to the states are due on March 17th, regardless of extension. LLC and S-Corporation tax returns are due for filing on March 17th; 6-month extensions permitted require filing by September 15th.

Preparation of Tax Return

Returns are prepared on a first-come, first-served basis. Please notify me immediately if you have a deadline or event that impacts your tax return filing timing. ***Priority service is available for an additional fee (\$150).***

Resolving Open Items

I will contact you by email with any open items. Please respond as soon as possible and answer all questions concisely. If needed, a phone call to discuss an issue can be arranged, although I am generally unavailable for calls for the two weeks preceding a tax deadline. Please note that long, unexpected delays in getting back to me could increase your fee if they cause me to have to re-review your information.

I strive to acknowledge email communication within 48 hours, so please resend your email if you are still waiting to hear back from me after four days.

I will use my judgment in resolving questions where the tax law needs to be clarified or where

there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. I will perform research and substantiate positions taken on your income tax returns. Unless otherwise instructed, I will resolve such questions in your favor whenever possible. Tax rules change continuously, and any opinion expressed in connection with a transaction at one time may not apply to the same or a similar transaction later. If you receive a notice from a tax agency, please provide a copy of all the pages as soon as they are received. If additional analysis or response is warranted, I will review and follow up with you, as there may be an additional hourly fee associated with each matter.

Fee Payment

Upon receipt of your signed engagement letter and your agreement to work together, 100% of the tax year's fee will be due.

- Square is used for invoice generation. (If you have a question about the fee, please let me know, and I will provide a calculation.)

When your tax return is complete, I will send you an email containing your return, a summary of your tax amount due or refund, and the next steps. Following your review and approval of your tax returns, I will forward the e-filing authorization forms for your signature. Your return will be filed once the forms are received.

Tax Return Review & Filing

Please review your returns. You must check your return carefully since you are legally responsible for its accuracy. If you discover any errors or omissions made by me, I will correct them. If you find any errors or omissions made by you, additional fees will apply based on the time it took to make the update.

Return Filing

Once you are satisfied that your tax returns are accurate and have executed your e-file authorizations, your tax return will be electronically filed. Once filed and accepted, I will send an email confirming the filing. Suppose your tax return is not eligible for electronic filing. In that case, I will email you a filing copy to be signed and mailed to the appropriate taxing authority with instructions for submission to the agencies.

Extensions

An extension provides an additional 6 months of time to file your return. Please be aware that regardless of an extension, any tax due is due on April 15th for Individual and Corporate tax returns. For individual tax returns, the extension date is October 15th. The S-Corporation and partnership/LLC extension is September 15th.

Extensions are a routine procedure filed by more than half of taxpayers yearly.

Tax Payments

The Internal Revenue Service & state tax agencies require that taxes be prepaid throughout the year. Payments are made through withholdings or by making estimated tax payments. For many

people, the tax withheld from their salaries & wages and sometimes from other income sufficiently covers their prepayment requirement.

If there is no withholding or if the withholding is insufficient or does not cover all forms of income, estimated tax payments must be made. These are due in four installments, usually on April 15th, June 15th, September 15th, and January 15th of the following year.

An underpayment penalty is applied to individuals or corporate taxpayers for not paying enough of their total estimated tax and withholding due.

We could discuss if safe harbor estimated tax vouchers are appropriate for you.

If you are self-employed or expect to have a varying tax picture in a given year, please let me know if you would like to engage my services to prepare an annual tax projection, and we can discuss the fee to perform this service.

Late Payment Penalties & Interest (on returns filed after the initial deadline):

If you pay a tax balance after the regular due date of the tax return, penalty and interest will apply to your tax balance.

Please let me know if you have any questions about the firm's Policies and Procedures.

I appreciate the opportunity to work with you.