DW AGOSTO TAX PLANNING, LLC
INDIVIDUAL/FAMILY CLIENT AGREEMENT – Effective for Invoices Dated 11/1/26 to 10/31/27

We will not file your tax return for the extension deadline of 10/15/27, unless all required information is provided before 9/27/27. No exceptions.

This agreement between the undersigned client and DW Agosto Tax Planning, LLC ("DWA") applies to the client's needs and DWA's professional services for the current calendar year. DWA is in the business of providing accounting, tax planning advice, and tax preparation services. All work will be limited to these services.

DWA's responsibilities:

1. We will provide honest and accurate accounting, tax preparation and tax planning advice within the confines of all applicable laws.
2. We will meet all required deadlines assuming that client has provided necessary information. If DWA must research personal information for client that is necessary for the work at hand, the client will be billed for that time.
3. We will use the least amount of necessary time when completing client work to keep invoices reasonable. We will notify the client if the work will require more time than originally expected.
4. We will e-file all tax returns when possible.
5. We will provide paper and/or electronic copies of all financial reports and/or tax filings to the client promptly.
6. We will be available to answer questions and provide information promptly.
7. We may choose to represent you in the event of an IRS or state agency audit. If we cannot represent you, we will assist you in finding an appropriate representative.
8. After accepting you as a client, if at any point we feel that your needs exceed our experience or comfort level, we will assist you in finding an appropriate service provider.

Client Responsibilities:

1. **Necessary Information.** It is the client's responsibility to provide DWA with the necessary information to prepare financial statements and/or to file tax returns. Client will provide all required information in writing as much as possible. It is recommended that clients maintain all records needed to substantiate income and deductions reported to government agencies, even if DWA does not require said documents in its preparation. We also recommend that clients back up all electronic documents, including information stored in accounting software such as Quickbooks.

2. **Information Deadlines.** All information needed to prepare the client reports and/or filings will be provided by the appropriate deadlines. Complete client information must be submitted to DWA no later than March 19, 2027, to be filed on time. If a client file is incomplete by March 19, 2027, DWA reserves the right to file an extension.

   ***If client information is not provided by September 27, 2027, DWA reserves the right to terminate this agreement, refuse to complete the return, and client will be responsible for the hourly billing incurred by DWA to date.**

3. **Filing Deadlines.** Client is ultimately responsible for the timely filing of all tax returns and the payment of all tax obligations. Any penalties or interest incurred as a result of late filings or underpayment of tax will be paid by the client directly to the appropriate government agency. DWA cannot accept any payments of tax.

4. **Invoices.** Client is responsible for paying DWA's fees **prior to** receiving financial statements or tax filings. Tax returns will not be e-filed or mailed to the government agency until payment has been received. Some client projects may require a deposit before work commences. If your work is on a continual basis, your invoice will be due monthly within 15 days of month-end. Client invoices are based on a fee per form (for tax returns), hourly, or a combination of the two when appropriate. Hourly charges will vary depending on the complexity of work, but are typically $225 for CPA and statutory. Delinquent invoices will be subject to a late payment charge of 2% per month, or 24% per year. We accept checks, cash, ACH transfers or credit cards. Credit card payments will be subject to a fee of 4%.

   Important Basic Tax Info:

   * Many taxing agencies permit the taxpayer to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Unless the client tells us otherwise, we will check the box on the return that gives us that authorization.

   Please keep the following in mind when preparing documents for filing deadlines:

Estimated Tax Payments Due 15th of : Apr, June, Sept & Jan
March 15th: Partnership and S-Corp Tax Returns Due
April 15th: Individual and Corporate Tax Returns Due
September 15th: S-corp & Partnership Extensions Due
October 15th: Corps & Individual Taxpayer Extensions Due

Other deadlines may apply depending on your tax situation.

If the tax services and terms outlined above are in accordance with your understanding of our engagement, please sign this agreement and return with your tax information. We appreciate your choice in hiring us to assist you with your tax and accounting needs.

_____
Client 1 Signature

_____
Client 1 Printed Name Date

_____
Client 2 Signature

_____
Client 2 Printed Name Date

_____
DW Agosto Tax Planning, LLC Date

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MINIMUM TAX PREP FEES FOR TAX YEAR 2025

Individual/Married Filing Jointly - Form 1040 Includes Sch A, B, D, Form 8949 and related forms Includes State Return, if applicable	$500
Schedule C - reported on 1040 for self-employed individuals, Sole Proprietors or Single Member LLCs	$275
Schedule E - reported on 1040 for Rental Property	$250
Married Filing Separately - Form 1040 Includes Sch A, B, D, Form 8949 and related forms Includes State Return, if applicable (price reflects 2 tax returns)	$575
C-Corporation - Form 1120 Includes State Return	$1200
Partnership - Form 1065 Includes State Return	$850
S-Corporation - Form 1120-S Includes State Return	$850
Hourly Rate Fee for project work including IRS Communications, Tax Planning, Tax Form Amendments, Bookkeeping and Accounting Work	$225

*While the above are minimum fees, tax prep varies considerably due to a variety of factors including: complexity of return, organization of information, prompt communication, proactive planning ahead of tax season, last minute corrections, etc. We reserve the right to offer discounts in certain circumstances.