DW AGOSTO TAX PLANNING, LLC
BUSINESS/TRUST CLIENT AGREEMENT - Effective for Invoices Dated 11/1/22 – 10/31/23

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 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 business client information must be submitted to DWA no later than February 3, 2022. Trust client information must be provided by March 24, 2022. If a client file is incomplete by those dates, DWA reserves the right to file an extension**.**

   ***If client information is not provided at least 2 weeks before the final tax deadline (Sept 15th or Oct 15th), 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. For hourly invoicing, tax prep and planning is billed at $190/hour and bookkeeping is billed at $75/hour. Delinquent invoices will be subject to a late payment charge of 1% per month, or 12% per year. We accept checks, cash, ACH transfers or credit cards (Credit card payments will be subject to a fee.). In some instances, we may accept a monthly payment plan for no more than 3 months. You may also choose to pay a monthly fee, inclusive of specific services and fees.

   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: April, June, September & January
March 15th: Partnership, S Corp Tax Returns Due
April 15th: Individual, Corporate & Trust Tax Returns Due
September 15th: Partnership & S-corp & Extensions Due
October 15th: Individual, Corps & Trust Extensions Due

There are a number of other deadlines depending on your tax entity, and they will be provided to you in writing.

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.

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Client 1 Signature Date

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Client 1 Printed Name

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Client 2 Signature Date

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Client 2 Printed Name

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DW Agosto Tax Planning, LLC Date

DW AGOSTO TAX PLANNING LLC

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MINIMUM TAX PREP FEES FOR TAX YEAR 2022

Individual/Married Filing Jointly Includes Sch A, B, D, Form 8949 and related forms Includes State Return, if applicable	\$350
Schedule C reported on 1040 Small Business for Sole Proprietors and Single Member LLC	\$125
Schedule E reported on 1040 Rental Real Estate	\$125
Married Filing Separately (both taxpayers) Includes Sch A, B, D, Form 8949 and related forms Includes State Return, if applicable	\$450
C-Corporation Form 1120 Partnership Form 1065 S-Corporation Form 1120-S Includes State Return	\$550
Hourly Fee IRS Communications, Tax Planning, Amendments, etc.	\$190
Hourly Fee Bookkeeping and Accounting work	\$75

*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.