

# EDWARDS TAX & FINANCE SERVICES, LLC

Referral Notice – 2025

## 1. Purpose

This policy outlines Edwards Tax & Finance Services, LLC's approach to referral relationships in a manner that is ethical, transparent, and compliant with applicable laws and professional standards.

## 2. Referral Relationships

Edwards Tax & Finance Services, LLC may pay or receive referral incentives as part of legitimate marketing or business development activities. Referral arrangements are independent of tax preparation services and do not influence tax outcomes, refund amounts, or the advice provided to clients.

## 3. Permitted Referral Payments

Referral payments may be made to:

- Independent businesses or professionals
- Marketing or lead-generation entities
- Contractors or service providers, where permitted

Referral payments:

- Are not based on refund amounts or tax outcomes
- Are not tied to IRS or state acceptance
- Are typically flat-fee marketing payments

All referral payments are tracked separately from operating revenue.

## 4. Client Referrals

Clients may voluntarily refer others to Edwards Tax & Finance Services, LLC. As a courtesy, Edwards Tax & Finance Services, LLC may offer a non-cash thank-you gift, account credits, or monetary rewards, at its discretion. Referral incentives, if offered, are not guaranteed and may vary by promotion or referral source.

Referral acknowledgments are not guaranteed, are not based on tax outcomes or refund amounts, and do not affect the fees charged to any client.

## **5. Disclosure to Clients**

Referral relationships do not affect the fees charged to clients.

Clients are not required to participate in any referral program to receive services.

## **6. Tax Reporting & Recordkeeping**

- Referral payments are tracked in a designated referral ledger or sub-account.
- Required tax reporting (e.g., Forms 1099-NEC) is issued when applicable.
- Records are retained in accordance with IRS requirements

## **7. Prohibited Practices**

Edwards Tax & Finance Services, LLC does not:

- Pay referral fees based on refund amounts or approval
- Split tax preparation fees based on outcomes
- Provide undisclosed referral compensation
- Exchange referral payments for confidential taxpayer information

## **8. Policy Review**

This policy is reviewed periodically and updated as needed to ensure ongoing compliance.