

INCOME TAX PREPARATION SERVICE AGREEMENT

1. I, Cindy Y.L., Bookkeeper & Tax Preparer, CRTP, AFSP, will prepare your federal and state business and/or individual income tax returns. **These returns will be prepared from information which you will furnish to me. I will not audit or make any other verification on the data you submit, although it may be necessary to ask you for clarification of some of the information.** I will furnish you with a checklist to help you in gathering the necessary information. Please note this list is not comprehensive, and any forms you are unsure about should be submitted to me prior to me preparing your tax forms. **In the event of an audit by a taxing authority, you will be required to provide the documentation for all items in question to the taxing authority. It is the taxpayer's (your) responsibility to obtain/retain all documentation that supports your tax liability.**

2. It is your responsibility to provide all the information required for the preparation of a complete and accurate tax return. You should retain all documents, cancelled checks and other data that form the basis of income and deductions for at least the period of the statute of limitations (typically 3 years, but can be unlimited in certain situations). You should also retain documents that support items carried over into open years, such as cost basis information, nondeductible IRA's, net operating losses, etc. This information may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign them.** If for some reason you believe your returns have not been received by the taxing authorities, (i.e., didn't get your refund or they haven't cashed your check) then please contact me.

3. My work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or omissions by you, fraud, misrepresentations, defalcations and/or other irregularities, should any exist. I will render such accounting and bookkeeping assistance as determined to be necessary only for the preparation of your income tax returns. **It is your responsibility to provide me with accurate, truthful information for use in preparing your tax forms.**

4. I will use my professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authority's interpretation of the law and other supportable positions.

5. The law provides various penalties that may be imposed when taxpayers understate their tax liability. The Internal Revenue Service also imposes penalties upon taxpayers and return preparers for failure to observe due care in reporting for income tax returns.

6. Your returns may be selected for review for any reason by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon request to help you resolve these issues. However, such assistance is not included in your tax preparation fee, and I will render additional fees for the time and expense incurred on a case-by-case basis. Moreover, the taxing authorities may correspond with you regarding your tax return. You agree to timely forward this correspondence to me for review and analysis. Additional fees may be charged depending upon the response required.

7. My fees are based upon the amount of time required at the standard billing rates plus out-of-pocket expenses. Late document submission **after March 1, 2012** will be subject to additional fees (determined on a case-by-case basis). Payment for services is due and payable upon presentation.

8. Unless otherwise specified by you in writing (email is sufficient), I will create/generate a PIN for you that will be used as your signature on your tax forms (applies to all electronically filed tax forms). No return can be e-filed without receipt of signed Form 8879, provided to you with the hard copy of your tax return(s).

9. All tax documents must be hand delivered, sent via USPS or other carrier, or uploaded to a secure client folder.

If you fully read and understood this service agreement, please sign in the space indicated.
Thank you for your trust in my professional tax preparation services.

Acknowledged,

Cindy Y Lopez

Taxpayer Printed Name

Taxpayer Signature

Date

Secondary Printed Name

Secondary Signature

Date