

Professional Service Agreement - Tax Returns

BOB McCOMBS, CPA (shown here as we, our, or us) will prepare the federal (and state if checked) tax return for the year indicated on the reverse side from information you provide. We will not prepare any other tax returns that you may be required to file, including payroll, Form 1099s, gift, estate, FBAR, social security report of earnings, personal property renditions, children, relatives, or extensions **without a separate agreement**. If requested, we will fax, e-mail or mail a copy of your return for a prepaid fee of \$50 (including sales tax).

As professionals, we adhere to standards established by appropriate professional and governmental bodies. We will not audit or verify the data you submit, although we may ask you to clarify it. Our work does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts of interpretation in the law. Nothing you tell us is privileged.

You agree to answer our questions and provide us information so that we may complete the return. You agree to provide all requested information to us at least two weeks before the return is due.

PAYMENT TERMS: For our services, you agree to pay us based upon our fee schedule in effect when the work is performed. At the time of your appointment, or if you send us the information, we will collect a retainer. You agree to pay **immediately** each invoice submitted by us. These payments will be made to us, by mail or credit card, at our office in Denton, Denton County, Texas. If for any reason your account is turned over to a collection agency, an additional 40% will be added to cover collection costs. **In no event will further work be done, including e-filing of returns, if there are any unpaid invoices.**

INTEREST & PENALTIES: The tax return does not include any provision for interest, estimated tax penalty, late filing penalty, or late payment penalty. You will be billed directly by taxing authorities for any such penalties or interest.

PHONE CALLS: We will answer your questions by phone. However, you understand that oral advice that is not confirmed in writing is merely our preliminary reaction and not to be relied upon by you. It is our policy that we confirm in writing upon your request. You should not proceed in reliance on our advice until receiving such written confirmation.

AUDITS: The return is subject to examination by the taxing authorities. In the event of an audit, you will be required to produce documents, records, or other evidence to substantiate all of the entries shown on the tax return. If an examination or inquiry occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of the return.

LIMITED WARRANTY: In the event we make an error on a tax return, we will change the return at no charge. If the error was discovered after the tax return was filed, we will prepare an amended return, if so requested, for an additional charge.

You agree to review the return prior to filing for completeness and accuracy. You will also verify the correct spelling of the names and taxpayer identifying numbers. You understand that you are ultimately responsible for the accuracy of the return. If you are filing a joint return with your spouse, you are signing this agreement jointly on his or her behalf. If you are filing as a business, you agree that you have the authority to sign this agreement.