

Eva Smith & Associates, EA
Tax Preparation and Consulting

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AGREEMENT FOR TAX PREPARATION SERVICES
TAX YEAR 2009

By signing this statement, you acknowledge that:

You have engaged the office of Eva Smith & Associates, EA for income tax services. Our joint responsibilities are as follows:

1. **You will review the returns prior to signing and mailing them.** The information that you provide for our use in preparation will not be independently verified unless you request that we do so.
2. Our office will treat any information received from you as confidential and subject to disclosure only at your written request or as required by law for regulatory purposes.
3. The Internal Revenue Service and Franchise Tax Board both require retention of records substantiating all items reported on your return. *You agree to keep copies of all returns for not less than seven years.* For duplicate copies of your return or accompanying paperwork, you will be charged a \$15 fee.
4. There are many tax authorities as to how you may report (or not report) an item or transaction on your tax return, and these are constantly changing. We will use our best judgment in resolving questions where there are such conflicting authorities, and resolve such questions where there are such conflicting authorities, and resolve such questions in your favor whenever possible. You have final responsibility for the correctness and handling of each item on your own return.
5. If your tax returns are subsequently audited by the Federal or State income tax agencies, regardless of whether we prepared the returns, we can represent you at your examination. Representation is considered a separate transaction from tax preparation. Fees for representation are at billing rate of \$85/hr.
6. Fees for services will be computed according to our current *Pricing Sheet*. Fees are due upon completion of work. Unpaid accounts are subject to interest (1.6% per month, or 19.2% per year). After 90 days, unpaid accounts will be sent to Collections with an additional fee of \$50.

All tax returns must be paid for in full prior to being released from our office.

Eva Smith & Associates, EA may terminate this agreement if any of the following occur:

1. Nonpayment or late payment of fees.
2. Untruthfulness in any matter relating to this return.
3. Non-responsiveness in answering requests for information.
4. Any other circumstances deemed appropriate.

If the above fairly sets forth your understanding of the agreement, please sign this agreement and bring it to us the day of your tax appointment.

ACCEPTED BY:

SIGNATURE OF CLIENT

SIGNATURE OF CLIENT

DATE

DATE

EVA SMITH, E.A.

DATE