Disclosure and Service Agreement

Note: This is a fillable form. In most cases, there is no need to print it out. Just save and attach it in email.

1. A qualified tax preparer (“We”) will prepare your federal and state individual income tax returns. These returns will be prepared from information which you will furnish to us. We 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. We will furnish you with an online 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 taxpyer’s (you) responsibility to obtain or 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 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 us.
3. Our 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. We 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 us with accurate, truthful information for use in preparing your tax forms.
4. We will use 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. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.
5. 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, we will be available upon request to help you resolve these issues. However, such assistance is not included in your tax preparation fee and we 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 us for review and analysis. Additional fees may be charged depending upon the response required.
6. Our fees are based upon a standard rate schedule for the type of forms required to be filed. Our basic pricing schedule is available at [www.NoPainMuchGain.com](http://www.NoPainMuchGain.com). A retainer fee may be required to begin work, and payment in full for services is due prior to us filing your taxes. You agree to reimburse us for any bank fees associated if the payment is not honored by the bank for any reason.
7. Once we have started to prepare your tax return, we may ask you for additional information. You agree to promptly respond to our inquiries within 48 hours. We may terminate the service and retain the retainer if we don’t receive a response.
8. Prior to e-file, or printing the return for mail return, you may terminate the service for any reason without paying us. But once the return is e-filed, or you received a printout of the actual return, you must fulfill its financial obligation to us. In the same way, we may refuse to complete the filing without charge for any reason.
9. Unless specifically requested by you, we are authorized to contact you to provide tax-related information, such as newsletter, via email, mail or phone.
10. You will be responsible for all penalty and tax bill caused by you failing to provide necessary tax information, or providing inaccurate information to us. If the penalty and tax bill is caused by our error, you will still be responsible for the tax and any interest or penalty owed. We will only be liable up to the Fee charged for the particular return.
11. To provide better customer service and to comply with retention requirement, information about your tax return will be encrypted and stored on local disk drives. To further provide disaster recovery protection, data is also encrypted and backed up off-site on Internet cloud storage. Faxes are converted to email. Security of email is provided by Yahoo! Mail.
12. If you are married and filing jointly with your spouse, both of you should understand that joint income tax return subject both spouses to joint and several liability. Although one spouse may act as a primary representative (i.e. Principal Client) of the tax matter, both spouses understand their duties and responsibilities to review, understand and agree to the tax returns before signing.
13. If you are filing jointly with your spouse, both spouses are our clients. Unforeseen events in the future, such as divorce, may create a potential conflict of interest, where representation of one client is directly adverse to that of another client, or representing a client in circumstances creating a significant risk that the representation of one or more clients will be materially limited by the practitioner’s responsibilities to another client, a former client, or a third person or by a personal interest of the practitioner. If this potential conflict of interest arises, we will notify both parties for path forward.

Our Promises

1. The primary tax preparer (Armstrong Soo) is an IRS Enrolled Agent. ID is 92515. You may verify the status by calling the IRS on (855)472-5540.
2. We will not make fraudulent, untrue, or misleading statements or representations which are intended to induce a person to use their tax preparation services.
3. We will not obtain your signature to a tax return or authorizing document, which contains blank spaces to be filled in after it has been signed.
4. We will not fail or refuse to give you, for your own records, a copy of any document requiring your signature, within a reasonable time after you signature.
5. We will maintain a copy of any tax return prepared for four years or more from the later of the due date of the return or the completion date of the return.
6. We will not violate provisions of Sections 17530.5 or 7216 of Title 26 of the United States Code prohibiting us from disclosing any information obtained in the business of preparing federal or state income tax returns unless (1) consented to, in writing, by the taxpayer in a separate document; (2) expressly authorized by law; (3) necessary for the preparation of the return; and, (4) pursuant to court order.
7. We will sign your tax return when payment for services has been made. Signature may be in the form of electronic signature.
8. We will return, upon the demand by or on behalf of you, records or other data provided to us by you.
9. We will not give false or misleading bond information to a consumer or giving false or misleading information to a surety company in obtaining their tax preparer bond.

Fees

US Citizen and US Resident

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| Federal 1040 EZ + 1 State return | $50 |
| Federal 1040 + 1 State returnIncludes:* Schedule A (Itemized Deduction)
* Schedule B (Interest & Ordinary Dividend)
 | $100 |
| Schedule C (Self-Employment) | $80 ea. |
| Supporting forms for Schedule C | $35 ea. |
| Schedule D (Capital Gain/ Loss) | $50 ea. |
| Schedule E (Supplemental Income/ Rental Income) | $100 each property |
| Form 1045 (Net Operating Loss) | $100 ea. |
| Sale of Home (or rental property) | $100 each property |
| Schedule K-1 | $50 ea. |
| NOL Carryforward from previous years without Form 1045 | $50 |
| Stock Option Account | $50 per 3921 or 3922 |
| 2-State Return | $50 |
| 3-State Return | $150 |
| Married Filing Separately in Community Property State | $200 per spouse |
| Report of Foreign Bank Accounts (FinCEN Form 114) | $100 |
| Form 8938 (Statement of Specified Foreign Financial Assets) | $50 |
| Additional required forms and schedules | $25 ea. |
| Additional required special forms and schedules | TBD |
| Power of Attorney | $100/ incident |
| Representation (research, correspondence, talk to IRS) | $100/ hr |
| Optional Organization Fee\* | $100/ hr |

\* Mostly applicable only to Self-Employment and Rental Property taxpayers who want to pay me to organize their receipts before entering them on tax forms.

US Non-Resident

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| --- | --- |
| Federal 1040 NR+ 1 State returnIncludes:* Form 8833 (report any Treaty benefits)
* Form 8843 (exclude days of presence in US)
* Form 8840 (report close connection to a foreign country)
 | $200 |
| Statement for Dual-Status Return | $50 |
| Form 2063 or Form 1040-C for Departure Permit | $100 |
| Any other form as required | See “US Citizen and US Resident” |

US Expatriates/ Foreign Earned Income Exclusion and/or Foreign Housing Exclusion/ Deduction

|  |  |
| --- | --- |
| Form 2555 | $100 |
| Any other form as required | See fee for “US Citizen and US Resident” |

[ ]  I, \_\_\_\_\_\_\_\_\_\_\_\_\_ (please fill out your name), have read, understood and accept the terms in this Agreement. If I am filing jointly, my spouse has also read, understood and accept the terms in this Agreement. The last 4 digits of my SSN is \_ \_ \_ \_.

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please return this document along with other tax documents to us via one of the following methods:

1. Mail to 2820 Gleneagles Pointe, Alpharetta, GA 30005, USA or
2. Email to armstrong\_soo@yahoo.com , or
3. Fax to +1-925-476-1242