

**THE PARTIES:** This **Tax Return Service Agreement** ("Agreement") sets forth the terms and conditions under which Diegos Multiservices LLC ("we," "us," and related pronouns) will provide tax return preparation and/or related services to

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**Client: Taxpayer or Entity\* (e.g. James and Jamie Dao or ABC Company)**

**Tax Year:** (please circle)

**2023 2022 2021 2020 2019 OTHER \_\_\_\_\_**

**Tax Type:** (please circle)

<b>1040</b>	<b>1065</b>	<b>1120S</b>
Individual	Partnership	Small Corp

**This Agreement is written to confirm our understanding of the terms of our engagement and the nature and extent of the income tax preparation services this office will provide.**

**Services.** We will prepare your federal income tax return and any state income tax returns which in the professional judgment of the return preparer are deemed necessary or advisable (as shown above). We will prepare your return(s) based on the information that you provide. We will not audit or otherwise verify the data you submit, although we may seek clarification of the information.

**Fees.** We will charge you a fee for our services based on the time required to prepare your return, as more thoroughly described in the attached Fee Statement. You agree to pay the fee charged. Wherever possible, the return preparer will provide you with an estimate of the fees. You agree that this estimate is not a guarantee and that the actual fee may vary from the estimate given.

**Client Responsibilities.** It is your responsibility to provide all the information that we require for the preparation of complete and accurate returns. This includes but is not limited to, all tax forms received from employers, financial institutions, and investment vehicles, as well as substantiation of all other income and expenses. We cannot and do not conduct investigations or audits of income and expenses. We rely on you to provide full disclosure of your income and expenses. You should retain all documents, canceled checks, receipts, and other data that form the basis of income and deductions. You have the final responsibility for the income tax returns.

**Errors, Misrepresentations, Fraud, Illegal Acts.** Our work in connection with the preparation of your tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. You are responsible for reporting foreign activities. US taxpayers are required to report worldwide income (US and foreign sources). Penalties for failure to report foreign activities are severe. We will render such accounting and bookkeeping assistance as determined to be necessary for the preparation of the income tax returns. We make every reasonable effort to avoid any errors or omissions in the services or advice that we provide to clients. Our liability for any errors or omissions will be limited to the amount of fees paid and will not include liability for any consequential damages. Any claim for damages will expire within two years of the filing date of your return. Our liability is also limited to you, and any recommendations provided to you may not be used or relied upon by any other parties. Disputes with the IRS regarding the interpretation of the tax law will not constitute an error or omission if you have been advised of the difference in opinion.

**Professional Judgment.** We use professional judgment in resolving questions where the tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that an applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (i.e., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt, on your behalf, the alternative that you select after having considered the information provided by us. Pursuant to new standards prescribed in IRS Circular 230 and IRC 6694, we are prohibited from signing a tax return unless we have a reasonable belief that a tax position taken on the return will have a "more likely than not" probability of being sustained on its merits unless we disclose this tax position on a separate attachment to the tax return. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis. If the tax authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

**No Legal Services. DIEGOS MULTISERVICES LLC IS AN INCOME TAX PREPARATION SERVICE. NO ATTORNEY-CLIENT RELATIONSHIP EXISTS FROM THE TAX SERVICES (ITIN SERVICES INCLUDED) PROVIDED BY DIEGOS MULTISERVICES LLC.**

**Filing Deadline, Extensions, and Penalties.** The filing deadline for tax returns for most partnerships and S corporations is March 15, and the deadline for tax returns for most individuals and C corporations is April 15. If you do not deliver all of the required information to us by the 20th of the month before the deadline for your tax return, we will file an extension for your return, and complete the processing of your return as time permits. Returns for flow-through entities (e.g., S-corporations, partnerships) that are not filed or extended by the filing deadline will result in penalties, even though there may be no tax owed. An extension to file is not an extension to pay. Any tax owed is due no later than the due dates stated above. Any amounts owed that are not paid by the filing deadline may result in penalties and interest. The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalty thereon, are your responsibility and that we have no responsibility in that regard.

**Examination of Returns.** Your returns may be selected for review or examination by the relevant taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal, which rights may be forfeited if you do not respond in a timely manner. In the event of such examination, we will be available, upon request, to assist and/or represent you and will provide you with a separate engagement letter for such services. Such services are expressly conditioned upon your timely delivery to us of any and all notices from the taxing authorities.

**Confidentiality.** We will not disclose any of your privileged information, unless required by law, without written instructions from you.

**Electronic Filing; Direct Deposit/Withdrawal.** Under Federal and Texas law, we must electronically file your returns, absent exceptional circumstances. However, you may opt out of filing electronically. If you would rather not e-file, we will provide you with the opt-out forms you must sign and return to us. Once you sign and deliver to us the e-file authorization(s) for your return(s), your return(s) will be considered final. Any additional information obtained afterwards will necessitate the filing of an amended return. When you file electronically, you have the option to have your refund directly deposited to, or amounts owed withdrawn directly from, one or more bank accounts. **IF YOU ELECT DIRECT DEPOSIT/WITHDRAWAL OF REFUNDS/AMOUNTS OWED, WE CANNOT CHANGE THE BANK INFORMATION AFTER FILING YOUR RETURN.**

**Amended Returns.** If, prior to the deadline for your return, it is determined that your already-filed return must be amended, we will make reasonable efforts to complete the amendment in a timely manner, but make no assurances that it will be completed before the return deadline. If you have been required to amend returns in previous years due to late or corrected documents or information, or you believe that the information you have received is likely to be incomplete or incorrect, and expect to receive additional documents completing or correcting your information, we recommend filing closer to the deadline, or filing an extension and completing your return after the initial deadline.

**Termination.** You may terminate this Agreement at any time. In the event that you terminate this Agreement, you agree to pay for all work performed to the date of termination. We reserve the right to terminate this Agreement for failure to provide accurate documentation within a timely manner after requested by us; inconsistencies between your verbal or written statements and the documentation provided, unless explained to our satisfaction; repeated missed or late appointments without at least 24 hours' notice; or if we determine, in our professional judgment, that a tax position has no reasonable basis, we inform you of this, and you instruct us to take such position notwithstanding our determination. In the event that we terminate this Agreement for any of the above-stated reasons, you agree to pay for all work performed to the date of termination. We further reserve the right to terminate this Agreement if, in our professional judgment, we are not competent to prepare your return due to the complexity of your tax issues. In the event that we terminate this Agreement due to the complexity of the tax issues involved, we will return any amounts paid to date, and you will not be responsible for payment for any work performed.

Thank you for this opportunity to work with you.

To affirm that this letter correctly summarizes your understanding of the engagement of Diegos Multiservices LLC for your Income Tax Preparation Services, please sign the enclosed copy of this letter in the space indicated and return it to us.

Accepted By:

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

Spouse Signature

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Date

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