

**HAMILTON TAX SERVICES  
CLIENT SERVICE AGREEMENT (INDIVIDUAL)  
2009 (Tax Year 2008)**

**PROFESSIONAL TAX SERVICES**

**Tax Return Preparation and Filing.** You are engaging Hamilton Tax Services (“we” or “us”) to prepare your federal, state, and/or local income tax returns as specified in the accompanying cover letter or as indicated at the end of this document.

We will (1) interview you in person, by phone, or in writing to collect financial and other information, (2) ask you for documents such as Forms W-2, 1099, and other records to accurately determine income, deductions, credits, and your identity, and (3) prepare your return using commercial software or other systems developed by us.

When permitted, we will electronically file your tax return after you approve it. If your return cannot be filed electronically or if you prefer to file by mail, we will prepare a paper return suitable for mailing. You will be responsible for mailing a paper return by the required due date. You may wish to consider using a delivery method that provides proof of mailing or proof of delivery.

**Professional Standards.** We will comply with applicable standards for the preparation of tax returns. For example, IRS rules prohibit us from taking a frivolous position or one for which “there is not a realistic possibility of being sustained on its merits” without proper disclosure.

**Other Services (excluding representation).** Upon request, we will provide other services such as bookkeeping, payroll, and accounting services, and tax or financial planning that does not require a CPA or licensed financial planner. These services shall not involve representation before the IRS or other tax authorities.

**Accuracy of Information.** You agree to provide us complete, correct, and timely information. If applicable, this includes information about persons you engage to perform household services such as dependent care, cleaning, maintenance, etc. (If these persons are “employees,” you may have to pay employment taxes on their wages.) You are ultimately responsible for the accuracy of your return. We will not audit or otherwise verify the data you provide, although we may ask you for clarification. If you later find or remember information that might affect the accuracy of the return, you agree to provide us this information promptly. There may be an additional charge for preparing an amended return.

**Due Dates; Extensions.** We will make every effort to help you meet your tax filing deadlines. However, if we have not received all required information at least two weeks before a due date, we cannot guarantee meeting it. In such case, you consent to our filing an extension request on your behalf, and any interest assessed on an unpaid balance shall not be covered by our Accuracy Guarantee (below).

**Maintenance of Records.** You are responsible for keeping the necessary records to support your claimed

income, deductions, credits, etc. At minimum, you must retain these records for three years following the date your return was due or the date you actually filed, whichever is later. Records which may affect a future return, such as those needed to determine the basis of real estate or other property, should be kept indefinitely. (Indeed, we recommend keeping all tax records indefinitely, at least in electronic form.) If the IRS suspects fraud, there is no limit on the number of years they may audit.

**Returns Subject to Review; Assistance.** Your tax returns are subject to review and audit by the IRS and by state and local tax authorities. In the event of an examination, we will be available to explain how your return was prepared. (In-person assistance is limited to examinations conducted in the Washington DC metro area.) This is not the same as “representing” you before the agency. We may also be able to represent you, but representation requires a separate agreement and is not included in the tax return preparation fee.

**ACCURACY GUARANTEE**

We will make every effort to protect you from taxpayer penalties, and we will not knowingly take a position that will result in a penalty. However, tax law is not an exact science, and we cannot guarantee no penalty will ever be assessed against you. If we make an error that results in the IRS or a state tax authority assessing a penalty or interest, we will pay the penalty or interest caused by our error. Any additional tax liability is your responsibility.

**PERSONAL TAX AND FINANCIAL ADVICE**

As part of our tax preparation service and based on the information you provide, we may offer tax-related advice and suggestions for your individual situation. This does not take the place of guidance from attorneys, investment advisers, and other specialists, but should be considered along with guidance you receive from them.

**LOANS AND OTHER FINANCIAL PRODUCTS**

We do not offer “refund anticipation loans” or other schemes to give you all or part of your expected tax refund before it is issued by the IRS. You may choose to receive your refund (or pay any tax due) by mailed check or by direct deposit/withdrawal from a bank account. We cannot endorse or cash your refund check.

**NOT LEGAL SERVICES**

The proprietor of Hamilton Tax Services, Paul Coelus, is a licensed Virginia attorney. You acknowledge and agree, however, that the services to be provided under this Client Service Agreement do not constitute the practice of law or “practice before the IRS” within the meaning of IRS regulations. You agree that in engaging Hamilton as a paid preparer, you are not entering an attorney-client relationship with Paul Coelus, and the normal incidents of an attorney-client relationship (such as a general privilege

of confidentiality of communications) shall not apply. If you wish to engage Paul Coelus to represent you before a tax authority, a separate agreement is required.

**FEES**

**Fee Schedule.** For most individual income tax returns, we use a standard fee schedule based on the type and number of forms prepared. This schedule is published on our website, and a paper copy is available upon request. By accepting this Client Service Agreement you certify that you have reviewed and agree to this fee schedule.

**TaxPrepByMail clients receive a 15% discount.**

**Hourly Fee.** We charge by the hour for other types of tax returns (business, employment, gift taxes) and all other services. We reserve the right to charge by the hour for income tax returns which we expect to require significantly more time than average to prepare. Normally we will know this after conducting the initial interview, and if so you may decline our services with no obligation. But if we substantially complete your return and *then* learn your case is more time consuming than anticipated due to your failure or delay to disclose relevant information, you will be responsible for at least the standard schedule fee, even if you do not have us file your return or prepare the final version of it. Unless otherwise agreed in writing, our hourly rate is \$75.00.

**When Fees Due.** For individual tax returns billed under the fee schedule, our fee is due when we give you a draft copy of the return for review and approval. We will not electronically file your return or provide a mailable copy without payment. You may not use the figures shown in the draft copy to prepare your own return. Payment is to be made in cash or by check or money order. Service fee for a dishonored check is \$25.00.

For services billed by the hour, we require a retainer (amount specified below) before commencing work. We will provide biweekly reports showing work performed and time billed, except for periods when no work is performed. We may request additional funds when the balance falls below \$150.00. If we perform services without a retainer, payment is due within five business days of our

presentation of an invoice, which will be issued weekly and which may be sent by email. You agree that failure to pay our fee when due constitutes direction to stop work on any matter then pending.

**SATISFACTION GUARANTEE**

If you are not satisfied with our services you do not have to pay. Simply tell us to stop work and we will return your records promptly. We will not file your return and we will not be responsible for your failure to timely file or pay any tax due. If we have already filed your return or given you a draft copy, you may not exercise this right unless you tell us the reason for your dissatisfaction.

**PRIVACY POLICY**

We will not give, rent, trade, or sell your personal information (such as address, phone number, or income and expense data) to any third party without your consent, except as permitted by law or IRS regulations.

**USE OF EMAIL**

\_\_\_\_\_ (Initial if approved) You authorize us to send you documents containing sensitive information, including your draft tax return, via email in the form of password-protected Adobe Portable Document Format (PDF) files. You acknowledge that email may be intercepted by unauthorized third parties, and that while 128-bit RC4 encryption provides a high degree of security, it is not 100% safe. You agree to hold us harmless for any loss that may result from such use of email. If not approved, we will use only phone, fax, US mail, commercial delivery service (e.g., UPS, FedEx, or courier), or hand delivery to transmit sensitive information. We will assign a password to you, or you may specify a password (at least 8 characters, including at least 1 number, 1 upper case letter, and 1 special character): \_\_\_\_\_.

**GOVERNING LAW**

This agreement is governed by, and shall be construed and enforced under, the laws of Virginia.

**Additional provisions; services to be provided:**  Prepare and e-file 2008 federal  and state \_\_\_\_\_] tax returns. Other:

\_\_\_\_\_  
\_\_\_\_\_

**I/we understand and agree to all terms, conditions, and disclosures in this Client Service Agreement.**

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
for Hamilton Tax Services

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature (required for joint return)

\_\_\_\_\_  
Date