

TAX PREPARATION AGREEMENT

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This Tax Preparation Agreement (this "**Agreement**") is entered into as of [EFFECTIVE DATE] (the "**Effective Date**") by and between:

[PREPARER LEGAL NAME], a [STATE] [ENTITY TYPE, e.g. limited liability company / sole proprietor] with its principal place of business at [PREPARER ADDRESS] ("**Preparer**"); and

[CLIENT LEGAL NAME / INDIVIDUAL NAME], [an individual residing at / a STATE ENTITY TYPE with its principal place of business at] [CLIENT ADDRESS] ("**Client**").

Preparer and Client are each a "**Party**" and together the "**Parties**."

Recitals. Client wishes to engage Preparer to prepare and, where authorized, file one or more tax returns and to provide related tax-preparation services, and Preparer wishes to perform those services, on the terms below. This Agreement defines the scope of that engagement, the responsibilities of each Party, the fees payable, and the limits of Preparer's role. In consideration of the mutual promises below, the Parties agree as follows.

1. Engagement and Scope of Services

1.1 Engagement. Client engages Preparer to prepare the **Returns** described in Section 1.2 for the [TAX YEAR(S), e.g. 2025] tax year (the "**Engagement**"), based on information Client provides. Preparer accepts the Engagement on the terms of this Agreement.

1.2 Returns covered. The "**Returns**" are: [LIST, e.g. federal Form 1040 individual income tax return; STATE resident income tax return; any LOCAL returns]. Preparer will prepare only the Returns expressly listed. Any additional return, schedule, amended return, or prior-year filing is outside this Engagement unless added by a signed written amendment with corresponding fees.

1.3 Services included. The Engagement includes: (a) preparing the Returns from information and documents Client supplies; (b) applying applicable tax law to that information using Preparer's professional judgment; (c) identifying, where reasonably apparent, deductions and credits supported by the information provided; and (d) delivering completed Returns to Client for review and signature.

1.4 Services excluded. Unless separately agreed in writing, the Engagement does not include: audit, review, or compilation of financial statements; bookkeeping or account reconciliation; tax planning or projections; representation before any taxing authority; responding to notices or examinations; legal advice; investment advice; or verifying or auditing the information Client provides.

1.5 No guarantee of outcome. Preparer does not guarantee any particular refund, tax liability, or that any Return will not be selected for examination. Preparer's role is to prepare accurate Returns based on the information provided and applicable law as Preparer reasonably interprets it.

2. Client Responsibilities and Information

2.1 Accurate and complete information. Client is solely responsible for the accuracy and completeness of all information, documents, and records provided to Preparer, including income statements, expense records, **[1099s, W-2s, K-1s, brokerage statements, prior-year returns]**, and substantiation for deductions and credits. Preparer is entitled to rely on that information without independent verification.

2.2 Substantiation and recordkeeping. Client represents that Client has, and will retain, the documentation required by applicable law to support all items reported on the Returns. Client is responsible for retaining tax records for the period required by applicable law.

2.3 Timeliness. Client will deliver all information reasonably requested by Preparer no later than **[NUMBER]** days before the applicable filing deadline. Preparer is not responsible for late-filing penalties, interest, or extension requirements caused by Client's failure to provide information on time.

2.4 Review before filing. Client will review each completed Return carefully before signing, and is responsible for confirming that the Return accurately reflects Client's information. Client's signature on a Return (or authorization to e-file) constitutes Client's representation that the Return is accurate to the best of Client's knowledge.

2.5 Disclosure of positions. Client will inform Preparer of any uncertain or aggressive tax position Client wishes to take so the Parties can discuss applicable standards and any required disclosure.

3. Filing, E-File, and Deadlines

3.1 Filing method. Preparer will file the Returns by **[E-FILE / PAPER FILING]** where Client signs the applicable authorization. Where e-file authorization is required (such as **[the standard e-file authorization form for each jurisdiction]**), Client must sign it before Preparer transmits any Return.

3.2 Extensions. If a Return cannot be completed by its deadline, Preparer may, at Client's written request, prepare an application for extension of time to file. An extension extends the time to file but generally not the time to pay; Client remains responsible for estimating and paying any tax due by the original deadline.

3.3 Confirmation of filing. Preparer will provide Client with confirmation of acceptance for each e-filed Return or, for paper Returns, instructions for mailing. Client is responsible for timely mailing of any paper Return Preparer does not transmit electronically.

3.4 Estimated payments. Unless expressly included in Section 1, advising on or calculating estimated tax payments for future periods is outside this Engagement.

4. Fees and Payment

4.1 Fees. Client will pay Preparer **[a flat fee of [AMOUNT] / fees at the rates in the attached fee schedule / [RATE] per hour]** for the Services. Unless stated otherwise, fees are exclusive of third-party filing fees and applicable taxes.

4.2 Invoicing and payment. Preparer will invoice Client **[on completion of the Returns / as stated in the fee schedule]**. Client will pay each undisputed invoice within **[NUMBER, e.g. 15]** days of the invoice date. Preparer may require payment in full before delivering or transmitting any Return.

4.3 Late payment. Undisputed amounts not paid when due accrue interest at the lesser of **[e.g. 1.5%]** per month or the maximum rate permitted by applicable law, from the due date until paid.

4.4 Additional work. Work outside the scope of Section 1, including responding to notices, amending Returns, or addressing examinations, is billed separately at Preparer's then-current rates under a signed amendment or separate engagement.

5. Confidentiality and Data Protection

5.1 Confidential treatment. Preparer will treat Client's tax information as confidential and will not use or disclose it except to prepare the Returns, as authorized by Client in writing, or as required or permitted by applicable law governing tax-return preparers.

5.2 Consent for other uses. Preparer will not use or disclose Client's tax-return information for any purpose other than the Engagement without Client's prior written consent, except as required by law.

5.3 Safeguarding data. Preparer will maintain reasonable administrative, technical, and physical safeguards designed to protect Client's information against unauthorized access, consistent with applicable data-protection and preparer obligations.

5.4 Client materials. Client may request the return of original documents at any time. Preparer may retain copies of the Returns and supporting workpapers as part of its records, subject to this Section.

6. Standard of Care and Limitations

6.1 Standard of care. Preparer will perform the Services with the reasonable skill, care, and diligence expected of a competent tax-return preparer, consistent with applicable professional standards.

6.2 Reliance on information. Because Preparer relies on information Client provides without independent verification, Preparer is not responsible for any error, penalty, interest, or additional tax arising from inaccurate, incomplete, or late information supplied by Client.

6.3 Penalties and interest. Client is responsible for any tax, penalty, or interest assessed by a taxing authority, except penalties or interest directly and solely caused by Preparer's failure to meet the standard of care in Section 6.1.

6.4 Limitation of liability. Except for liability that cannot be limited under applicable law, Preparer's total aggregate liability arising out of or related to this Agreement will not exceed the total fees paid by Client for the Engagement giving rise to the claim. Neither Party is liable for indirect, incidental, special, consequential, or punitive damages.

6.5 No legal or investment advice. Preparer is not providing legal, investment, or financial-planning advice. Client should consult a licensed attorney or qualified advisor for those matters.

7. Examinations, Notices, and Amended Returns

7.1 Notices. If Client receives any notice, inquiry, or examination request from a taxing authority relating to a Return, Client will promptly notify Preparer. Unless the Parties sign a separate engagement, responding to such matters is outside this Engagement.

7.2 Errors discovered. If Preparer discovers an error in a filed Return, Preparer will notify Client. Whether and how to amend the Return is Client's decision; preparing an amended Return is additional work under Section 4.4.

7.3 Cooperation. On Client's request and subject to separate fees, Preparer will reasonably cooperate in providing copies of workpapers and information needed to respond to a notice or examination, to the extent permitted by law.

8. Term and Termination

8.1 Term. This Agreement begins on the Effective Date and continues until the Returns are filed and fees are paid, unless terminated earlier under this Section.

8.2 **Termination.** Either Party may terminate this Agreement on written notice. Client remains responsible for fees for Services performed through the effective date of termination.

8.3 **Effect of termination.** On termination before the Returns are filed, Preparer will, on request and on payment of amounts due, return Client's original documents. Client is responsible for meeting any filing deadline after termination.

8.4 **Survival.** Sections 4 (for amounts accrued), 5, 6, 7, and 9 survive termination.

9. General Provisions

9.1 **Independent contractor.** Preparer is an independent contractor. Nothing creates a partnership, joint venture, agency, or employment relationship.

9.2 **Governing law and venue.** This Agreement is governed by the laws of the State of [STATE], without regard to its conflict-of-laws rules. The Parties submit to the exclusive jurisdiction of the state and federal courts located in [COUNTY, STATE].

9.3 **Entire agreement; amendment.** This Agreement is the entire agreement between the Parties on its subject and supersedes prior discussions. It may be amended only by a writing signed by both Parties.

9.4 **Assignment.** Client may not assign this Agreement without Preparer's prior written consent.

9.5 **Notices.** Notices must be in writing and sent to the addresses above (or as updated in writing) and are effective on receipt.

9.6 **Severability and waiver.** If any provision is unenforceable, the rest remains in effect. A Party's failure to enforce a provision is not a waiver.

9.7 **Counterparts and electronic signature.** This Agreement may be signed in counterparts and by electronic signature, each of which is an original and all of which together form one agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

PREPARER	CLIENT
Signature: _____	Signature: _____
Printed name: [NAME]	Printed name: [NAME]
Title: [TITLE / N/A]	Title: [TITLE / N/A]
Date: _____	Date: _____

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