ANNUAL TAX PREPARATION RETAINER AGREEMENT

This Annual Tax Preparation Retainer Agreement (the "Agreement") is entered into and made effective as of _____ day of _____, 20____, by and between:

Certified Public Accountant / Firm:
Name/Firm: _____
Address: _____
Phone: _____ Email: _____ (hereinafter referred to as the "CPA"), and

Client:
Name: _____
Address: _____
Phone: _____ Email: _____ (hereinafter referred to as the "Client").

1. ENGAGEMENT AND SCOPE OF SERVICES

The Client hereby engages the CPA, and the CPA agrees to perform professional tax services for the Client for the tax year ending _____. The scope of services is limited to the following annual tax return preparation services:

a. Preparation of Federal Form _____ for the tax year _____.

b. Preparation of State Form(s) _____ for the tax year _____.

c. Preparation of Municipal/Local Form(s) _____ (if applicable) for the tax year _____.

Any services outside the scope of this Agreement, including but not limited to IRS or state audit representation, bookkeeping, response to tax agency notices, or tax planning, shall require a separate written agreement and may be subject to additional fees.

2. RETAINER AND FEES

The Client agrees to pay the CPA an annual retainer fee of $_____. This retainer is:

a. Due upon execution of this Agreement.

b. Non-refundable, except as otherwise provided herein, and will be credited toward the final cost of tax preparation services.

If the actual hours and costs associated with the preparation of the specified returns exceed the retainer amount, the Client will be billed at the CPA's standard hourly rate of $_____ per hour, or according to the CPA's standard form fee schedule. Final tax documents will not be filed or released to the Client until all outstanding balances are paid in full.

3. CLIENT RESPONSIBILITIES AND SUBSTANTIATION

The Client is responsible for providing the CPA with all necessary, complete, and accurate financial information, records, documents, and receipts required for the preparation of the tax returns. The CPA will not audit or otherwise verify the information provided. The Client acknowledges that they have a legal obligation to maintain adequate documentation to substantiate all items of income, deductions, and credits claimed on the returns.

All information must be submitted to the CPA no later than _____, 20____. Failure to provide documents by this date may result in the CPA filing an extension for the Client's tax returns and/or the assessment of an expedited service fee of $ _____.

4. TERM AND TERMINATION

This Agreement shall commence on the date first written above and shall terminate upon the successful filing of the designated tax returns, unless terminated earlier by either party. Either party may terminate this Agreement at any time upon written notice. In the event of termination, the Client shall compensate the CPA for all hours worked and expenses incurred up to the date of termination, billed at the CPA's standard rates.

5. LIMITATION OF LIABILITY

The Client agrees that the CPA's liability for any and all claims, damages, or losses arising out of this engagement shall be limited to the total fees paid by the Client to the CPA under this Agreement. Under no circumstances shall the CPA be liable for any indirect, special, incidental, or consequential damages, including penalties, interest, or lost profits, even if advised of the possibility of such damages.

6. GOVERNING LAW AND DISPUTE RESOLUTION

This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of _____. Any dispute arising out of or relating to this Agreement shall be resolved through binding arbitration in _____, in accordance with the rules of the American Arbitration Association.

IN WITNESS WHEREOF, the parties hereto have executed this Annual Tax Preparation Retainer Agreement as of the date first written above.

CLIENT:	**CPA / REPRESENTATIVE:**
_____	_____
Signature	Signature
_____	_____
Printed Name	Printed Name & Title
Date: _____	Date: _____