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**2017 SERVICE AGREEMENT**

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This agreement provides details on what we agree to do and what you agree to do. **This agreement covers any work performed for you and/or any related entities.**

**Scope of service:**

This service is for the preparation of the tax returns and any related tax and accounting services needed to prepare these returns. This agreement does not include any other services outside of the preparation of these returns. If we are providing additional services to you, it will be under a separate agreement.

**Complete and Accurate Information:**

You agree to provide complete and accurate information to us including all known income and expenses. We rely on this information and do not verify nor perform procedures to determine fraud or completeness. We will ask questions to make sure we are preparing accurate returns and minimizing tax to the greatest extent legally allowed. As the taxpayer(s), you are responsible for the information in your returns and as such you should keep your tax documents and other information as they are necessary to substantiate the information in your returns.

We have the right to withdraw from this engagement if you do not timely provide information requested, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete the Tax Return(s) and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

**Service Guarantee - we stand behind our work!**

If there is an error in these returns because of our mistake, we will correct the mistake at our expense and pay for any related penalties and/or interest as long as you notify us immediately upon discovery of the mistake. However, if the error is related to incomplete, omitted, or erroneous information you provided, we will correct the mistake at your expense and you will be responsible for any related penalties and/or interest. You are always responsible for any additional tax as you would have been responsible for it originally.

**Disagreement:**

In the unlikely event that there is a disagreement between us that we cannot resolve ourselves, we both agree to attempt mediation. The mediator will be agreed upon by both parties and the cost of the mediation will be split between us evenly.

**Collection of Fees:**

You agree to pay our fees for services rendered. We collect fees when the returns have been prepared unless we agree to other terms. You agree to pay for any collection expenses and any interest on past due amounts older than 30 days (interest at the annual rate of 24%).

**Privacy:**

We do not disclose your information TO ANY PARTY except as required by law. We retain records of your nonpublic personal information to satisfy established guidelines and business practices. We cannot safeguard your communications to us like email, phone conversations, or any third party vendors (websites, software tools, ISP or phone carrier, etc.) that either you or we may use in the communication and delivery of information. As such, you agree to hold us harmless for any breach of third-party vendor security.

**Foreign Bank Account Reporting:**

Certain individuals may be required to electronically file FinCEN Form 114, *Report of Foreign Bank and Financial Accounts (FBAR)* with the U.S. Department of the Treasury. Failure to comply with the filing requirements may result in significant civil and criminal penalties. The Services that are the subject of this Engagement Letter may not include the preparation of FinCEN Form 114. If assistance with these filings is needed, please notify us and a separate fee estimate for these services can be provided.

**Retention of Records:**

Our policy is to retain your records for seven (7) years and return any original records to you upon the completion of the Services. You are responsible for retaining the records for possible future use, including potential examination by taxing authorities. By signing this letter, you acknowledge and agree that upon the expiration of the seven (7) year period, we are free to destroy these records

**Signature:**

Please sign and date Page 3 of 3 to confirm that you have read and agree to the terms as listed above. Please provide a signed copy to us and keep a copy for your records.

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**2017 CONSENT FORM**

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Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the preparation and filing of your tax return. If you consent to the disclosure of your tax return information, federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

The undersigned consent(s) to the disclosure of tax return information by Keys Accounting & Tax Service, Inc., of any information contained in my/our tax returns for the following purposes:

1. Mailing, faxing or e-mailing letters, newsletter and other forms of correspondence with information related to taxes, wealth management, mortgages and other economic matters.
2. Mailing, faxing, texting or e-mailing birthday cards, Thanksgiving cards Christmas cards, get well cards and estimated tax payment reminders.
3. Telephone calls, faxes and e-mails relating to tax changes, IRS letters and audits.
4. Telephone calls, postcards, texts, e-mails or faxes confirming future appointments.
5. Preparation of IRS Form SS-4 (Application for Federal ID number).
6. Preparation of IRS Form 2553 (Election to be an S Corporation).
7. Preparation of FAFSA forms for student financial aid.
8. Answering questions by taxpayer and/or spouse for any purpose.
9. Preparation of forms required or permitted by new legislation, including but not limited to health care.
- 10. We will provide information to third parties, ONLY at your request.**

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

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## 2017 Privacy Statement

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Our clients' privacy is important to us, and maintaining our clients' trust and confidence is one of our highest priorities. We respect our clients' right to keep their personal information confidential. A recent law change requires us to disclose our Privacy Policy to our clients.

We collect certain personal information about our clients – but only when that information is provided by them or is obtained with their authorization. We use that information to prepare personal income tax returns and may also provide various tax and financial planning services as requested.

Examples of courses from which we collect information include:

- interviews and phone calls with our clients.
- letters, faxes or e-mails from our clients.
- tax return or financial planning organizers, and
- financial history questionnaires.

As a general rule, we do not disclose personal information about our clients or former clients without their permission. However, certain nonpublic information may be disclosed in the following situations:

- To provide information to employees of our firm and other contract parties who use that information to provide professional services. Their right to further disclose and use the information is limited by the policies of our firm, applicable law, our Code of Professional Conduct and nondisclosure agreements where appropriate. We also maintain physical, electronic, and procedural safeguards in compliance with applicable law and regulations to guard our clients' personal information from unauthorized access, alteration, or premature destruction.
- To comply with a validly issued and enforceable subpoena or summons.
- In the course of a review of our firm's practices under the authorization of a state or national licensing board, or as necessary to properly respond to an inquiry or complaint from such licensing board.
- In conjunction with a prospective purchase, sale, or merger of all or part of our practice, provided that we take appropriate precautions so the prospective purchaser or merger partner does not disclose such information.
- As a part of an actual threatened legal proceedings or alternative dispute resolution proceedings either initiated by or against us, provided we disclose only the information necessary to file, pursue, or defend against the lawsuit and take reasonable precautions to ensure that the information disclosed does not become a matter of public record.
- To provide information to affiliates of the firm and nonaffiliated third parties who perform services or functions for us in conjunction with our services to you, but only if we have a contractual agreement with the other party which prohibits them from disclosing or using the information other than the purposes for which it was disclosed.

Acknowledgement:

Taxpayer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse' Signature: \_\_\_\_\_ Date: \_\_\_\_\_

If you have any questions on any of these terms, please contact us. Thank you again for your business!