1. In order to add Tax Preparation Services if do not already have this listed in your ADV Part 2A Firm Brochure, insert the following language as needed and tailor to fit your firm.

**Item 4 of your ADV Part 2A:**

**Personal Tax Return Preparation**

We provide tax preparation services for our clients to assist with the filing of federal and state tax returns for individuals and businesses. We may ask for an explanation or clarification of some items, but we will not audit or otherwise verify client data. The client is responsible for the completeness and accuracy of information used to prepare the returns. Our responsibility is to prepare the returns in accordance with applicable tax laws. We will utilize the services of a third-party accounting, bookkeeping, and tax preparation firm to facilitate the preparation and filing of your tax return and we will work with you and the third party in order to gather the necessary information as part of this service.

We may observe opportunities for tax savings that require planning or changes in the way the client handles some transactions. While an engagement for tax return preparation does not include significant tax planning services, we will share any ideas we have with you and discuss terms for any additional work that may be required to implement those ideas.

**Item 5 of your ADV Part 2A:**

**Personal Tax Return Preparation**

The fees for Personal Tax Return Preparation will be determined based on the complexity of the return and quality of recordkeeping. The fees may be negotiable in certain cases, will be agreed upon at the start of the engagement, and are due at the completion of the engagement. Clients are not required to utilize any third-party products or services that we may recommend and they can receive similar services from other professionals at a similar or lower cost.

1. Update ADV Part One Item 5.G(12) within the FINRA Firm Gateway to indicate “Tax Preparation Services” as an advisory service offered by your firm.
2. Update your client agreement to include Tax Preparation Services as an option. This would likely be its own engagement letter or can typically be placed within your financial planning agreement. Make sure to also include a description of the service in the contract as well. These disclosures should be consistent with the language in your ADV Part 2A.