BIG TREES TAXES
TAX PREPARATION • TAX PLANNING • IRS REPRESENTATION
ROOTED IN OUR COMMUNITY
One Calaveras County Client at a Time

TERMS AND CONDITIONS FOR BIG TREES TAXES

Effective Date: October 14, 2026

Welcome to Big Trees Taxes (www.bigtreestaxes.com). By accessing our website, utilizing our cloud portals, or engaging us for professional tax preparation, bookkeeping, payroll, or consulting services, you agree to comply with and be bound by the following Terms and Conditions. Please review them carefully.

---

1. **PROFESSIONAL SERVICES & ENGAGEMENT**

Big Trees Taxes provides professional tax preparation, bookkeeping, and payroll services. All services are performed in accordance with professional standards and applicable federal and state regulations. Prior to the commencement of any work, clients must sign a specific Engagement Letter outlining the exact scope of services, fee structures, and client responsibilities.

---

2. **CLIENT RESPONSIBILITIES & ACCURACY**

You are responsible for the accuracy, completeness, and timeliness of all financial records, tax documents, organizers, and personal information provided to us. Big Trees Taxes relies on the information you submit without independent verification, unless explicitly agreed upon in writing. Failure to provide documentation in a timely manner may result in service delays, filing extensions, or late fees from tax authorities.

---

3. **SMS TEXT MESSAGING SERVICE TERMS**

By providing your mobile phone number to Big Trees Taxes, you explicitly consent to receive automated and manual text messages (SMS) from us.

- **Message Scope:** Text messages are limited strictly to administrative and service-related notifications. These include appointment reminders, documentation requests, processing updates, and deadline alerts.
- **No Marketing or Promotional Texting:** We do not send marketing, promotional, or advertisement messages via SMS.
- **Frequency:** Message frequency varies based on your active service engagements and the tax season.
- **Fees:** Big Trees Taxes does not charge for text messaging services. However, standard message and data rates applied by your mobile carrier may apply.
- **How to Opt-Out (Stop):** You can cancel the SMS service at any time. **Text "STOP" to any message you receive from us.** After you send "STOP", we will send you one final confirmation SMS confirming that you have been unsubscribed. After this, you will no longer receive text messages from us unless you explicitly request to opt back in.
- **How to Get Help:** If you experience issues with our text messaging service, you can reply with the keyword **"HELP"** for assistance, or contact us directly at our main office number.

---

4. **DATA SECURITY & PORTAL USAGE**

To ensure compliance with IRS Publication 4557 and FTC standards, clients are required to upload all sensitive, nonpublic personal information (such as Social Security Numbers, W-2s, and bank details) through our designated, secure client portal. Clients are entirely responsible for maintaining the confidentiality of their portal login credentials and passwords. Sending unencrypted documents containing sensitive PII via standard email or standard text messaging is highly discouraged.

---

5. **FEES AND PAYMENT**

Fees for services rendered are due upon completion of the tax return or according to the billing cycle outlined in your bookkeeping/payroll engagement letter. Returns will not be electronically filed (e-filed) until full payment is received and signed authorization forms (e.g., IRS Form 8879) are returned to our office.

---

6. **LIMITATION OF LIABILITY**

To the maximum extent permitted by law, Big Trees Taxes shall not be liable for any indirect, incidental, special, or consequential damages resulting from your use of our services, software portals, or digital communications, or for any penalties or interest assessed by taxing authorities due to inaccurate or missing information provided by the client.

---

7. **GOVERNING LAW**

These Terms and Conditions are governed by and construed in accordance with the laws of the State of California, without regard to its conflict of law principles.

---

8. C**ONTACT INFORMATION**

If you have any questions regarding these Terms and Conditions, please contact us at:

Big Trees Taxes
150 Big Trees Road
Murphys, CA 95247
(209) 457-6900
carrin@bigtreestaxes.com
www.bigtreestaxes.com