

Dear Client,

Thank you for choosing Anne Skalka & Associates to assist you with the preparation of your 2017 Personal Income Tax Returns. We look forward to working with you and would like to confirm our understanding of the arrangements for this service. Please – **read this letter carefully** – it is important that we establish expectations for both of us as we work together. If you have any additional questions or concerns regarding this engagement letter, please call to discuss before signing it.

If we prepared your Personal Income Tax Returns last year, your 2017 tax organizer has been uploaded into ShareFile® <https://anneskalkacpa.sharefile.com>. If you would prefer a copy in the mail, please contact Melodie at frontdesk@skalkacpa.com or (609) 671-1300 to request one. ShareFile® is the encrypted platform that we use to send, share and store documents. Please note that any information we send will be as a ShareFile® attachment. If you are expecting information from us via email and do not see it – *please check your spam/junk mail folder*. Some clients have reported that initial ShareFile® emails go directly to their junk or spam folders.

This year the **Personal Income Tax Return is due April 17, 2018. Please submit your information no later than March 1, 2018 to ensure your Income Taxes can be completed by the deadline.** You agree that in the event your return cannot be completed by the due date, it may be necessary for us to apply to extend the due date.

An additional extension of time to file may be requested before the due date, allowing you to extend your tax return due date until **October 15, 2018**. The extension is an extension of time to file your tax return and not an extension to pay any tax liability due. If any tax is due or you think it may be due, you must pay that amount to the IRS and any applicable state taxing agency by **April 17, 2018**. If payment for estimated taxes is not made timely, there will be penalties and interest due.

Our basic rate for tax return preparation for your Personal Income Tax Returns **starts at \$375.**

Our basic rate for a dependent's Income Tax Return **starts at \$175.** (*Please note: a dependent is someone who is claimed as such on your own personal tax return, if you cannot claim them as a dependant – they will not be billed as a dependant*)

Please list dependent returns to be completed on page 3.

Anyone who is not a dependent is required to sign their **own engagement letter and will be billed the applicable rate.**

We require a retainer fee of \$200 prior to starting the work. **This retainer is applied to the final billing.** We accept cash, check and major credit cards for payment. *Note: there will be an additional charge for bookkeeping services and for the preparation of additional schedules if these services are necessary.* No unauthorized charges will be made to your credit card as we do not keep these on file.

Tax returns are completed in the order they are received. No return will be placed in the queue until both signed engagement letter AND retainer has been received in addition to your documents.

Please note the following policies that are in effect:

- All charges for tax return preparation are **due and payable prior to the release of the return to the client either electronically or hard copy.**
- If information is received after March 1, 2018, your return may be put on extension.
- There will be a \$50.00 non-refundable fee if your return is put on extension.
- There will be a \$100.00 expedition fee if you request your return for a particular date due to certain circumstances. We expect that if you know in advance that special deadlines need to be met you will provide your information within a reasonable timeframe. *Expedition service is limited and is NOT available after April 1, 2018.
- There will be a fee for postage reimbursement if you require/request your return sent to you.

You are responsible for the proper recording of financial activities, for the safeguarding of assets, and for the substantial accuracy of your financial records. The law imposes various penalties when taxpayers understate their tax liability. We

recommend you retain all documents, canceled checks, receipts and other data that form the basis of income and deductions for at least 7 years after filing your return.

Please remember, you have the final responsibility for the information on your income tax returns.

Sending our Office Information – Please do not send or drop off originals, if possible. Scan in your data to the ShareFile® portal or provide photo copies.

*There is always a possibility that your returns may be selected for review by taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent you. **There will be additional charges for the time and expenses incurred.***

If we conclude that we are obligated to disclose a particular position on your tax return to a taxing authority and you refuse to permit disclosure, we reserve the right to withdraw from the engagement. You also have the right to choose another professional to prepare your return. In either event, you agree to compensate us for our services to the date of the withdrawal.

All invoices are due and payable upon completion of the income tax return; cash, check and all major credit cards are accepted, no return will be released (hard copy or electronically) until paid in full. It is agreed and acknowledged that any returned or dishonored check will result in a \$35.00 returned check charge and be subject to the provisions contained in N.J.S.A. 2A:32A-1. It is agreed and acknowledged that failure to make payment as provided by this Engagement Letter constitutes a breach of this Engagement Letter and shall immediately be entitled to all remedies available under the law.

Should we engage in any action to enforce the provisions of this engagement, you agree to pay and reimburse us for any fees, charges, costs, and other expenses, including reasonable attorneys’ fees and court costs, that we may incur in collecting any unpaid amounts due to us, both before and after judgment, and shall include without limitation any costs or expenses that we incur in any bankruptcy, reorganization, insolvency or other similar proceeding.

This engagement does not include any services not specifically stated in this letter. Additional services requested and/or required, will be billed at the following hourly rates:

Anne Skalka, CPA/Owner:	\$225.00
Lee Hessberger, CPA:	\$210.00
Tax Preparers:	\$175.00
Bookkeeping:	\$ 90.00

To formalize our relationship, we respectfully ask that you **return all three pages** of this engagement letter.

Thank you for your business,



Anne Skalka, CPA
Anne Skalka & Associates

CLIENT ACKNOWLEDGEMENT:

I have read this letter and acknowledge that it correctly sets forth my understanding as to the services, terms and conditions of the engagement outlined herein. I agree to the terms and conditions set forth herein.

Client Signature _____
Print Name _____
Date _____

Contact Information

**Please complete EVEN IF THERE ARE NO CHANGES,
this is how we will contact you with questions regarding your return.**

CLIENT NAME _____

ADDRESS _____

CITY, STATE & ZIP _____

PHONE (PLEASE CHECK PREFERRED NUMBER)

EMAIL (PLEASE CHECK PREFERRED EMAIL)

REFUND INFORMATION – *(If a refund is to be received)*

via Mailed Check

Applied to 2018

Direct Deposit

Same as last year

Different than last year (please attach a voided check if applicable)

Routing # _____

Account # _____

Checking Savings

ANY ADDITIONAL INFORMATION YOU WOULD LIKE US TO KNOW:

DEPENDENT RETURNS TO BE COMPLETED (if applicable):

