

Dear Client,

Thank you for choosing Anne Skalka & Associates to assist you with the preparation of your 2015 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 – because it is important that we establish expectation 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.

First, if we prepared your Personal Income Tax Returns last year, please check the Sharefile® portal at <https://anneskalkacpa.sharefile.com> for this year's tax organizer where you can download it. If you would prefer a copy in the mail or emailed, please contact Melodie at frontdesk@skalkacpa.com or (609) 671-1300 to request one.

Next, please know a **Personal Income Tax Return is due by April 15, 2016. Please submit your information no later than March 1, 2016 to ensure your Income Taxes can be completed by the deadline.** 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, 2016**. If an extension is filed, **please submit your information by August 15, 2016 to ensure your Income Taxes can be completed by the extended deadline. 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 15, 2016**. 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 \$350**. 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. **Please note, we will be charging additional for bookkeeping services and for the preparation of additional schedules if these services are necessary.** Please be assured that no unauthorized charges will be made to your credit card as we do not keep these on file. All charges for tax return preparation are due and payable prior to the release of the return to the client of the filing of the return.

Please note the following policies that are in effect:

- No tax return or related information will be released until the invoice has been paid in full.
- There will be a non-refundable \$25.00 late fee charge if an invoice exceeds 60 days past due.
- If information is received after March 1, 2016, 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.

- There will be a fee for postage reimbursement if you would like your return mailed (USPS) or sent Federal Express.

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 3 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 originals. Scan in your data and email or send photo copies via mail. There will be additional charges for photocopying original documents and sending them back to you.

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 your 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. 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.

This engagement does not include any services not specifically stated in this letter. To formalize our relationship, we respectfully ask that you return all three pages of the signed copy of this letter.

Thank you for your business,



Anne Skalka, CPA
Anne Skalka & Associates

CLIENT ACKNOWLEDGEMENT:

Client Signature _____

Print Name _____

Date _____

CURRENT CONTACT INFORMATION FOR CORRESPONDANCE

CLIENT NAME_____

MAILING ADDRESS (No PO Boxes)_____

CITY, STATE & ZIP CODE_____

PHONE (PLEASE CHECK PREFERRED NUMBER)

☐ HOME_____

☐ CELL_____

☐ WORK_____

EMAIL (PLEASE CHECK PREFERRED EMAIL)

☐ PERSONAL_____

☐ WORK_____

ANY ADDITIONAL INFORMATION YOU WOULD LIKE US TO KNOW:_____
