

# CALEY & ASSOCIATES

*certified public accountants*

Margie Sikes  
Rustin Brewer

Engagement Letter for 2011

Client Name(s): \_\_\_\_\_

Client Address: \_\_\_\_\_

Dear Client:

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2011 federal and requested state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. When necessary, we will discuss the matter with you.

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The filing deadline for the tax return is April 17, 2012. In order to meet this filing deadline, the information needed to complete the return should be received in this office no later than March 26, 2012.

**If an extension of the time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties.**

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such governmental tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable when you pick up your tax return.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so just below your signature at the end of the returned copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

*CALEY & ASSOCIATES*

Accepted by:

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

Comments or additional requests: \_\_\_\_\_  
\_\_\_\_\_

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## CONSENT TO USE OF TAX RETURN INFORMATION

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. Tax return information shall include any and all personal and financial information located on your tax return.

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 you specify. If you do not specify the duration of your consent, your consent is valid for one year.

If you and your spouse would like CALEY & ASSOCIATES to use your 2011 tax return information to determine whether this service is relevant to you, initial next to the authorization declaration below, and sign and date this consent to use your 2011 tax return information.

\_\_\_\_\_ I, \_\_\_\_\_ authorize CALEY & ASSOCIATES to use the information I provide to CALEY & ASSOCIATES during the preparation of my 2011 tax return.

- \_\_\_\_\_ Year-round tax planning, including revising estimated taxes
- \_\_\_\_\_ Investment Planning
- \_\_\_\_\_ Life event tax advice, including estate and trust planning
- \_\_\_\_\_ Responding to your other tax or financial questions

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Print Name

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- \_\_\_\_\_ Responding to your other tax or financial questions

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Print Name

Consent Valid Until: **One year from signature date**

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 email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

Please feel free to contact us at 360-695-0065 if you have questions or would like more information regarding our privacy and confidentiality policies and procedures.

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