



**LETTER OF ENGAGEMENT**

**OUR RESPONSIBILITIES**

- Our work (whether consultation, tax return, tax plan or related product) is based on data you provide.
- We are not responsible to audit or verify the data that you give to us.
- We may ask for clarification of your data or additional information.
- We are not responsible to discover fraud or other irregularities, should any exist.
- We will render the accounting/bookkeeping necessary to complete your work.
- We will use our professional judgment in resolving questions where the law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions.
- We will resolve such questions in your favor wherever possible unless otherwise instructed by you.
- Unless you request otherwise, we will automatically file an extension on your behalf if we have not received your data or if data is inadequate to file a timely return.

**YOUR RESPONSIBILITIES**

- To provide all of the information required for a complete and accurate finished product.
- To provide this information in a timely manner.
- To retain, with the completed work, all the documents, cancelled checks and other data that form the basis of income and deductions since you may later have to provide them to a taxing authority.
- To carefully review all work completed by our office before you sign. **You have the final responsibility for anything submitted to a taxing authority.**

**PENALTIES, EXAMINATIONS AND NOTICES**

- The IRS and state taxing authorities impose penalties for certain offenses, including understatement of income, filing after the deadline, underpaying estimated taxes, or underwithholding taxes (If you would like more information, please contact us.) They can also select any return for examination.
- We are happy to assist or represent you before the IRS or state taxing authority, if you so desire, however, these additional services are not included in the fee for preparing your return.

**PRIVACY POLICY**

CPA's have been and continue to be bound by professional standards of confidentiality. Therefore, we have always protected your right to privacy.

**Types of Nonpublic Personal Information We Collect.** We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization.

**Parties to Whom We Disclose Information.** For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law, and as is necessary to properly provide our services to you. We make available information to our employees and to nonaffiliated third parties who need to know that information to assist us in providing services to you. In all such situations, we require a contractual agreement that includes procedural safeguards that protect the confidential nature of the information being shared.

**Protecting the Confidentiality and Security of Current and Former Clients' Information.** We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

**OUR FEES**

- We invoice for time spent and out-of-pocket expenses incurred.
- Our rates vary depending on the nature of the work performed. Current rates are available upon request.
- We may invoice for partially completed work that is placed on extension or remains uncompleted.
- Overdue invoices will be subject to interest charges of 1 ½% per month. Invoices become overdue 30 days after the monthly billing process.
- **A retainer may be required when working on previous years' tax returns and before undertaking projects for new clients.**

**ARBITRATION**

If a dispute arises out of or relates to this contract or engagement letter, or the obligations of the parties therein, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its commercial Mediation Rules before resorting to arbitration, litigation, or some other dispute resolution procedure.

**AGREEMENT**

The foregoing is in accordance with my (our) understanding of your engagement to provide tax and financial services and you are hereby advised that each item of revenue or expense can be substantiated by receipts, cancelled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge. Further, it is my (our) understanding that these terms will continue to be in force for the succeeding years of our engagement.

By: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
(Printed Name of Individual or Organization)

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

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