

# Tax2go Tax Accountants

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Dear

## Re: Engagement of Tax2go as your Tax Agent for Individual Return

Thank you for the opportunity to prepare your individual income tax return. *We are pleased to accept appointment as at today's date as your Tax Agent for the 2013 tax year individual tax return. We will act in your best interest at all times and provide the highest level of professional service. This document sets out the terms of the engagement. Any additions will be by the written agreement of both parties.*

As your Tax Agent *we will:*

1. analyse, discuss and make recommendations regarding your tax return; and
2. prepare and lodge your tax return for the 2013 tax year.

You are reminded that:

1. performance of tasks is limited exclusively to those set out in this engagement letter; and
2. *//We do not (unless otherwise engaged to do so) undertake an audit or review, and as such no assurance will be expressed; and*
3. *unless I am/we are otherwise engaged to do so, this engagement can not be relied upon to detect or otherwise disclose irregularities (such as fraud, illegalities or the errors of other parties); and*
4. Any advice given to you is only an opinion based on our knowledge of your particular circumstances. We are not licensed under the financial services regime and advice provided is not 'financial product advice'. You should consider seeking advice from an Australian Financial Services Licensed holder before making any decisions in relation to a financial product; and
5. In addition to the financial information required to complete this tax return, it is expected that all relevant source documentation will be made available to us within 14 days of this letter or we reserve the right to terminate the engagement; and
6. Unless otherwise agreed, these Financial Statements have been prepared on behalf of the client who has provided copies. These statements have been produced for the purpose of preparing the income tax return only and it is not a financial statement but a work paper. The firm Tax2go reserves the right to produce these statements using any software it deems fit. These statements are not to be supplied or relied up on by a 3rd party. In the event spouses or partners part ways, I reserve the right to act for neither; and
7. You give us permission to destroy your documents after 7 financial years; and
8. These terms are deemed received by you once we have advised you they are available on our web site or emailed them to your nominated email address; and
9. It is our policy that in the event of disengagement we give each other up to 14 days to terminate our arrangement; and

10. You are responsible for compliance with the substantiation provisions of the Income Tax Assessment Act. *We will* not be responsible for any errors brought about by your failure to provide information or documentation later found to be material to your tax affairs; and
11. You are responsible for the timely provision of information and *we will* not be responsible for any late lodgement or other fees and fines brought about by your failure to act in a timely manner; and
12. Any refund is an estimate only and *we are* not responsible and will not accept liability if the Australian Taxation Office determines an outcome which is different than that lodged.

### **Communicating with our office**

Under the terms of this agreement you also agree to deal with us using email if further information is required to complete your income tax return. Where the use of email is not possible we will telephone or use the standard postal system to request and return source documents.

### **Professional Fees and Payments**

The standard professional fees are (subject to notification of change):

A set fee of \$        is applicable to this service.

### **Terms of Payment**

Unless otherwise agreed, payment terms are strictly cash on the date of invoice or fee from refund.

Fees will be calculated at the completion of your tax return. Should you wish to be advised of your fee upfront please mention your intent prior to proceeding with your tax return. Once preparation begins you are bound to pay any fees applicable that a income tax return of this kind would attract. Should the account be unpaid by the due date, / / we reserve the right to use a debt collection agency or other legal means to recover outstanding fees.

### **Deduction of Fees from refund cheque**

It is agreed that fees for the service provided will be deducted directly from any tax refund cheque or bank transfer. In accordance with the requirements of the Institute of Public Accountants, your refund cheque or transfer will be deposited into /the firm Trust Account with the fee deducted and the balance forwarded to you the sooner of within 3 business days from receipt of monies or the next trading day of the firm from receipt of monies. You also authorise an independant auditor to audit the firms Trust Account and allow the Institute of Public Accountants (professional accounting body) to the report of the audit. The Trust Account is held at the Commonwealth Bank in Greystanes and the only signatory is Mrs Patricia Batynski. Where the signatory is unable to access the account due to unforeseable circumstances you give permission for an authorised person to be discussed prior to event should the need arise. Under the Property, Stock and Business Agents Act 2002, unclaimed trust monies are required to be lodged with the Office of State Revenue by us from 1 July 2013. The monies are considered unclaimed if they are held by us for more than 2 years and exceed \$100. Tax2go use lodge [#http://www.osr.nsw.gov.au/lib/doc/factsheets/ofs\\_ucm2.pdf](http://www.osr.nsw.gov.au/lib/doc/factsheets/ofs_ucm2.pdf)

### **Disclosure of other fees and commissions**

*//We will disclose to clients any commissions or other fees received as a result of work undertaken and will fully comply with statutory requirements in relation to the disclosure of this information.*

### **Client's disclosure and record keeping obligations**

You are required by law to keep full and accurate records relating to your tax affairs. It is your obligation to provide us with all information that would be reasonably expected/will be necessary to allow us to perform work contemplated under the engagement within a timely manner or as requested. This includes providing accurate and complete responses to questions asked of the client by the practitioner. Inaccurate, incomplete or late information could have a material effect on services and/or conclusions.

The *Taxation Administration Act 1953* now contains specific provisions that may provide you with "safe harbour" from administrative penalties for incorrect or late lodgement of returns. These safe harbour provisions will only be available to you if, amongst other things, you provide "all relevant taxation information" to us in a timely manner (the safe harbour provisions apply from 1 March 2010). Accordingly, it is to your advantage that all relevant information is disclosed to us as any failure by you to provide this information may affect your ability to rely on the "safe harbour" provisions and will be taken into account in determining the extent to which tax practitioners have discharged their obligations to clients. It is your responsibility to show that you have brought all matters to our attention if you want to take advantage of the safe harbours created under new regime.

### **Client's rights and obligations under the taxation laws**

Taxpayers have certain rights under Australian taxation laws, including the right to seek a private ruling from the Australian Taxation Office (ATO) or to appeal or object against a decision made by the Commissioner. Taxpayers also have certain obligations under Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date. We must keep you informed of any specific rights and obligations that may arise under Australian taxation laws.

### **Tax Practitioners obligation to comply with the law**

We have a duty to act in our client's best interests. However, the duty to act in our client's best interests is subject to an overriding obligation to comply with the law, even if that may require us to act in a manner that may be contrary to your directions. For example, we could not lodge an income tax return that we believe to be false in a material respect.

### **Previous Returns**

We have not been engaged to review the accuracy of any previous returns lodged by you or by a previous Tax Agent.

### **Quality Review**

As a member of the Institute of Public Accountants, as Principal I am subject to periodic Professional Practice Quality Assurance reviews. Unless otherwise advised, you are consenting to your files being part of such a quality review. This review is of our client records and not of you as a client and you have full assurances that complete confidentiality will be maintained throughout.

### **Standards**

You will be provided the highest standard of professional service. If for any reason you feel you have not received the service expected, please in the first instance, contact me/us to discuss.

Furthermore, as a member of the Institute of Public Accountants in Professional Practice, I am subject to the ethical and professional requirements of the Institute of Public Accountants and its Investigations and Disciplinary processes. These requirements cover issues such as a Code of Ethics, adherence to Accounting and Auditing Standards, requirements to undertake Continued Professional Education and to hold trust money in a Trust Account. Should there be an issue regarding my ethical or business practices, such matters may be referred to the Institute of Public Accountants for investigation. As a member of the Institute of Public Accountants I am also obliged to hold current Professional Indemnity insurance, and I warrant to you that my insurance cover is in accordance with the Institute of Public Accountants requirements.

As a member of the Institute of Public Accountants in NSW I am also subject to the Professional Standards

Legislation. My liability is capped under a scheme approved by the Professional Standards Legislation.

**Additional Services**

The agreed fee relates to the preparation and lodgement of taxation matters detailed above. This fee includes the checking of original assessments and original payment notices received from the Australian Taxation Office.

Please note that any additional services or advice requested are not included in this fee. These services will be charged on the basis of the time and skill required to complete the tasks, including any out of pocket expenses. Please note, any correspondence from the Australian Taxation Office that does not relate to initial assessments or original payment notices, will be treated as additional services.

**Acknowledgement and Confirmation**

I (Taxpayer) hereby acknowledge and accept the terms of this engagement for individual tax return and agree to be liable for all fees for services performed in accordance with this agreement. Please sign this acknowledgement before we process your income tax return.

Signed.....

Print Name.....

Date .....