

**SAUGATUCK TAX GROUP, INC.**  
**53 SAUGATUCK AVENUE**  
**WESTPORT, CT 06880**  
**Tel. (203) 227-2311 Fax (203) 227-0699**

**CLIENT TAX RETURN ENGAGEMENT LETTER**

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

Subject: Preparation of Your Income Tax Returns

Thank you for selecting us to assist you with your tax affairs. This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

We will prepare your federal and state income tax returns using information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit.

It is your responsibility to provide information required for preparation of complete and accurate returns. All items of income, cash, barter or other income not reported to you by others must be provided to us and reported on your return. All deductions must be supported by documentation. You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them.

If you have a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country, you are required to report such a relationship. Such filing requirements apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if you do not own the foreign account(s). There are substantial penalties for the failure to file the required information on returns.

The only accounting or analysis work we will do is that which is necessary for preparation of your income tax returns. The law imposes penalties when taxpayers understate their tax liability. Our work will not include any procedures to discover defalcations (embezzlement) or other irregularities.

Your returns may be selected for audit. In the event of an audit, we can represent you. Such representation will be a separate engagement.

Our fee for preparation of your tax returns will be based on the amount of time required, the complexity of the tax return, plus out-of-pocket expenses. All invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to accounts not paid within thirty (30) days.

We will retain copies of records you supplied to us along with our work papers for your engagement for a minimum period of three years. After three years, our work papers and engagement files may be destroyed.

You have the right to terminate our representation at any time. We have the same right. In either event, fees and costs incurred on or before the date of termination must be paid as described above.

To affirm this letter correctly summarizes your understanding of the arrangements for this engagement, please sign this letter in the space indicated.

Sincerely,

Saugatuck Tax Group, Inc.

Accepted By: \_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Spouse

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