



Tax Help for US Expatriates Worldwide

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- Member:
- World Affairs Council
  - World Trade Club
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  - Seattle International Tax Roundtable
  - Estate Planning Council of Seattle
  - Washington Society of CPA's

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

### TAX SERVICE MEMORANDUM

Dear \_\_\_\_\_,

This letter will confirm our agreement to prepare your year 2009 personal US income tax return and applicable state income tax return, if any, as well as any other professional work as you shall direct from time to time during the life of this agreement. Fees for this work will be in accordance with the GlobalTaxHelp procedures ([www.globaltaxhelp.com/procedures.htm](http://www.globaltaxhelp.com/procedures.htm)) and fee ([www.globaltaxhelp.com/feesked.htm](http://www.globaltaxhelp.com/feesked.htm)) schedule pages. The steps for exchanging information, providing finished product and payment terms are spelled out in these same pages - copies of which can be provided upon request at any time during this engagement or printed from the web site. Personal returns are due on April 15, 2010; expatriate returns by June 15, 2010. To complete them on a timely basis you agree to provide this office with complete and adequate information as required by law 20 days prior to due date. This agreement is to run for the balance of the current calendar year and shall be considered automatically renewed each year for up to five years at the then-current fee schedule unless voided by a new agreement, subsequent non-performance, or in writing or e-mail by either party.

#### SPECIFIC TERMS:

In the case of compliance engagements (including tax preparation services), you agree to provide us with complete and adequate information as required by law on a timely basis. We will rely on your source documents, W-2's, 1099's and other third party source documents in determining the tax and character and treatment of a given transaction. You represent there is adequate substantiation to support deductions for any expenses claimed on this return. We prepare tax returns with the objective of having our clients pay the least possible tax while complying with the law.

We will file extensions as we judge necessary to avoid any reasonable chance of failing to comply with filing deadlines should information needed to to complete a return not be received by us with adequate (in our sole judgement) time for careful preparation. Fees for return preparations are based on complexity, i.e. which forms are necessary. In exceptionally complex returns (not foreseen for this engagement), additional required and professional risk factors may be charged for, but prior notice must first be given to you by us, before actually incurring such work.

We prepare tax returns with the objective of having our clients pay the least possible tax while complying with the law. In the case of audit and inquiry representation engagements, and expatriate tax preparation, our ability to help requires your timely and responsive and forthcoming cooperation as well as your signature - electronic or physical, as practical - of the proper IRS Power of Attorney form. In the case of planning engagements, we do not answer research questions - especially if it involves consideration of a change from your current situation - from recall or after cursory research if there is any reasonable chance of downside risk to you of a wrong or incomplete answer or conclusion.

GENERAL TERMS:

All work is performed on a best efforts basis, with no guarantee of outcome. We accept no responsibility for any inability or failure to spot any given problem before its occurrence, nor do we assume any financial obligation to you as a result of any future outcome arising from this engagement. Performance of all of the above services is predicated on timely receipt from you of adequate source documentation, via electronic or physical means, as needed. We will rely solely on your source documents and other third-party source documents furnished by you, and will not generally verify, inquiry, analyze, or otherwise check on the accuracy or reasonableness of such information

Tax return preparation fees referred to above are based on the assumption that the client supplies schedules and expense category totals necessary to enable us to prepare the return. Additional work we perform to supply necessary totals or schedules not supplied by client will be billed at our hourly fee in effect at that time. We will notify you in advance of performing such work. This agreement acknowledges receipt from you of a one-time only new client setup fee retainer of US\$550, charged at the start of the engagement, which will apply to fees. In all types of work, expenses for copy, fax, long-distance, overnight shipping or any other expenses incurred by us directly related to the engagement are additionally billed. Fees are due upon completion of work. Balances owing for over 30 days are subject to 1.5% interest per month and a monthly \$25 re-billing fee.

All parties to this agreement recognize that e-mail and similar electronic transmittal media are not to be considered as legally confidential and agree to hold each other harmless for any breaches of confidentiality arising from the use of such means in any way pertaining to this engagement.

Your return, of course, is subject to review by the taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of any examination, we will be available to represent you. Follow-up work, responding to IRS inquiries or audit will be billed at our hourly fee in effect at that time for such services.

Application of the ever-changing tax law is an uncertain area. While we will provide our best efforts to help you retain the most advantageous possible tax position within the law, our liability for breach of contract or negligence shall be limited to the fees which we have billed for our services. Interest on deficiencies is the price for the use of money and not our responsibility. In addition, you agree to pay any and all penalties covering items which may pertain to this return. Our liability for breach of contract or negligence shall be limited to the fees which we have billed for our services. Washington State shall be the legal jurisdiction for any disputes arising from this agreement.

If the above fairly sets forth your understanding of our services, please countersign this letter below, and FAX it to us at 01-206-522-2004. We are pleased to welcome you as a client and look forward to a long and mutually pleasant working relationship.

Sincerely,

OFFICE OF DONALD B. WALTER, CPA

  
D. B. Walter, CPA

Client Signature: \_\_\_\_\_ Date: \_\_\_\_\_



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**TAX SERVICES FEE SCHEDULE  
GLOBALTAXHELP.COM**

Client \_\_\_\_\_ Date \_\_\_\_\_ Tax Year \_\_\_\_\_

		(eff: 1/1/10)
Personal Return - 1040, 1040-NR		
1040 - w/Sch A	295.00 _____	Foreign Inc (2555)
1040 - Std Ded	195.00 _____	195.00 _____
1040NR-Non-resi	395.00 _____	Moving Exp (3903)
1040X - Amended	395.00 _____	175.00 _____
		Casualty/Theft(4684)
Schedule C & F		145.00 _____
Bus or Farm Income	295.00 _____	Inv. Interest (4952)
Self Emplmt - Sch SE	65.00 _____	95.00 _____
Depreciation Exp (4562):		At-Risk Limit (6198)
65.00 plus 10.00/item	_____	135.00 _____
Home Office (8829)	135.00 _____	Alt Min Tax (6251)
		165.00 _____
		Contrib Sch (8283)-1st
Schedule D Transactions		95.00 _____
Stock Sales (1st 3)	85.00 _____	Add'l items - ea.
Excess @ 12.00/item	_____	45.00 _____
Sch 4797 Trx	195.00 _____	Extensions - ea:
Installment Sales (6252)		85.00 _____
First Year	235.00 _____	NOL Computation
Subseq Yrs (each)	85.00 _____	175.00 _____
		Vehicle Exp Stmt-ea
Schedule B & E, Other Income Items		75.00 _____
Sch B-1st 3 items	85.00 _____	For/accts rpt (TDF90)
Add'l at 12.00/item	_____	95.00 _____
Sch E-1st Rnt'l	95.00 _____	
p.2 & Add'l Rent-ea.	85.00 _____	Tax Credits
Depreciation Sch (4562):		For'gn Tax Cr (1116)
65.00 plus 10.00/item	_____	195.00 _____
Partnership, Trust		Child Care Cr (2441)
each K-1 reported	75.00 _____	95.00 _____
Passive Loss (8582)	135.00 _____	
		Business/Partnership Return Forms
Pension Items		1065 Partnership
Pension Contrib't'n Calc	75.00 _____	595.00 _____
SEP, IRA - re-calcs	55.00 _____	1065 K-1s-each
Premature Distribution of		95.00 _____
IRA-Keogh (5329)	145.00 _____	1120 S Corp
Non-ded IRA(8606)	95.00 _____	595.00 _____
Lump-Sum Dist(4972)	145.00 _____	1120S K-1s-each
		95.00 _____
		1120 C-Corp
Other Schedules		695.00 _____
Est Tax (1040ES)	50.00 _____	5471-For. Corp Info
Empl Bus Exp (2106)	95.00 _____	495.00+ _____
Underpmt Comp (2210)	65.00 _____	
		Other Items
		e-File Forms 8879/8453
		55.00 _____
		Rerun-Client Change
		95.00 _____
		Supporting stmts-ea.
		55.00 _____
		MFS/MFJ analysis
		55.00 _____
		Other Forms
		85.00-395.00 _____
		Sub-Total:
		_____
		State Tax Return
		305.00 _____
		Pre-prep workup @ \$220/hr
		_____
		Software Access Fee
		65.00 min - 145.00 max
		_____
		Phone, FAX, Shipping
		_____
		Total Fee:
		_____

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