



Date: _____
Client: _____

TAX SERVICE MEMORANDUM

Dear _____,

This letter serves to confirm our agreement to prepare your year 2011 personal US income tax return and applicable state income tax return, if any, as well as any other appropriate professional work as you shall direct from time to time during the life of this agreement - except as noted below (see Exclusions). Fees for this work will be in accordance with the GlobalTaxHelp procedures (www.globaltaxhelp.com/procedures.htm) and fee schedule pages attached or available at: (www.globaltaxhelp.com/feesked.htm).

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 2011 returns are due on April 17, 2012; expatriate returns by June 15, 2012. To complete them in a timely and accurate way you agree to provide us with complete and adequate information, as required by law, 20 days prior to due date. This agreement will run through calendar year and for extension filing purposes of the following year, unless voided by a new agreement, subsequent non-performance by either party, or in writing or e-mail by either party.

SPECIFIC TERMS:

We 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.

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 work may be charged for, but prior notice must first be given to you by us, before actually incurring such work. We will file extensions as we judge necessary to avoid any reasonable chance of failing to comply with filing deadlines should information needed to complete a return not be received by us with adequate (in our sole judgment) time for careful preparation.

We prepare tax returns with the objective of obtaining for our clients the best possible legal result in a practical cost-effective manner. 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. Tax strategy development or planning engagements are covered under separate client agreement.

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

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Principal

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Member:
· World Affairs Council
· World Trade Club
· Estate Planning Council of Seattle
· Washington Society of CPAs

source documentation, via electronic or physical means, as needed. We rely solely on your source documents and other third-party source documents furnished by you, and will not generally verify, inquire, analyze, or otherwise check 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. This agreement acknowledges receipt from you of a retainer of US\$650, 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. Washington State shall be the legal jurisdiction for any disputes arising from this agreement.

EXCLUSIONS:

1. Foreign Bank Account Reporting (FBAR) requirements, if any, remain a client responsibility; and preparation and filing of such are excluded under this agreement.
2. We accept no responsibility for detecting or correcting any errors or omissions on prior year tax returns prepared by anyone other than ourselves.
3. This agreement does not include post-filing IRS correspondence forwarding services by us to you via e-mail PDF. This optional service is available by separate agreement.

If the above fairly sets forth your understanding of our services, please sign below, and return it to us. We are again pleased to have you as a client and look forward to continuing our long and mutually satisfying relationship.

Sincerely,

OFFICE OF DONALD B. WALTER, CPA

D. B. Walter, CPA

Client Approval:

By: _____ Date: _____



**TAX SERVICES FEE SCHEDULE
GLOBALTAXHELP.COM**

Client _____ Date _____ Tax Year _____
(eff: 1/20/12)

Personal Return - 1040, 1040-NR
 1040 - Std Ded 225.00 _____
 1040 - w/Sch A 335.00 _____
 1040NR-Non-resi 495.00 _____
 1040X - Amended 495.00 _____

Schedule C & F
 Bus or Farm Income 325.00 _____
 Self Emplmt - Sch SE 75.00 _____
 Depreciation Exp (4562):
 75.00 plus 12.00/item _____
 Home Office (8829) 135.00 _____

Schedule D Transactions
 Stock Sales (1st 3) 95.00 _____
 Excess @ 12.00/item _____
 Sch 4797 Trx 195.00 _____
 Installment Sales (6252)
 First Year 235.00 _____
 Subseq Yrs (each) 95.00 _____

Schedule B & E, Other Income Items
 Sch B-1st 3 items 95.00 _____
 Add'l at 12.00/item _____
 Sch E-1st Rnt'l 95.00 _____
 p.2 & Add'l Rent-ea. 95.00 _____
 Depreciation Sch (4562):
 75.00 plus 12.00/item _____
 Partnership, Trust
 each K-1 reported 75.00 _____
 Passive Loss (8582) 135.00 _____

Pension Items
 SEP, IRA - re-calcs 55.00 _____
 Premature Distribution of
 IRA-Keogh (5329) 145.00 _____
 Non-ded IRA(8606) 95.00 _____
 Lump-Sum Dist(4972) 145.00 _____

Other Schedules
 Est Tax (1040ES) 50.00 _____
 Empl Bus Exp (2106) 95.00 _____
 Casualty/Theft(4684) 165.00 _____

Inv. Interest (4952) 95.00 _____
 Foreign Inc (2555) 235.00 _____
 For Asset report (8938) 335.00 _____
 Moving Exp (3903) 19 5.00 _____
 At-Risk Limit (6198) 135.00 _____
 Alt Min Tax (6251) 195.00 _____
 Contrib Sch (8283)-1st 95.00 _____
 Add'l items - ea. 55.00 _____
 Extensions - ea: 85.00 _____
 NOL Computation 175.00 _____
 Vehicle Exp Stmt-ea 75.00 _____

Tax Credits
 For'gn Tax Cr (1116) 235.00 _____
 Child Care Cr (2441) 95.00 _____

Business/Partnership Return Forms
 1065 Partnership 695.00 _____
 1065 K-1s-each 95.00 _____
 1120 S Corp 695.00 _____
 1120S K-1s-each 95.00 _____
 1120 C-Corp 695.00 _____
 5471-For. Corp Info 495.00+ _____

Other Items
 e-File Forms 8879 55.00 _____
 e-File post-file 8453 180.00 _____
 Rerun-Client Change 95.00 _____
 Supporting stmts-ea. 55.00 _____
 MFS/MFJ analysis 55.00 _____
 Other Forms 85.00-495.00 _____

Sub-Total: _____

State Tax Return 335.00 _____
 Pre-prep workup @ \$240/hr _____

Software Access Fee
 85.00 min -165.00 max _____
 Phone, FAX, Shipping _____

Total Fee: _____