

# RYTER & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS CONSULTANTS

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Dear Client:

We appreciate the opportunity of working with you and advising you regarding your individual income taxes. To ensure a complete understanding between us regarding the individual income tax preparation services we will provide to you, we are submitting this explanatory engagement letter.

We will prepare your 2011 Federal and State individual income tax returns from information you furnish us. We will not audit or independently verify the data you submit, although we may ask for clarification of some of the information. The law places the final responsibility for the tax returns on the taxpayers; therefore, it is imperative that you review the returns carefully before you sign and file them. In recent years, the responsibilities of taxpayers and professional return preparers have increased significantly. Penalties for failure to satisfy these responsibilities can be substantial. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. We cannot, however, assure that penalties will not be assessed by the IRS. Should penalties be assessed, they are your responsibility, unless they are due to errors on our part.

When signing this letter, you are representing that you have retained necessary written support and documentation as required by the tax laws and the Internal Revenue Service, including documentation for charitable contributions, travel and entertainment expenditures and records of business and personal use of "listed property", such as automobiles. Please note that no deduction is allowed for a charitable contribution unless a written acknowledgment is received from the charitable organization.

In order to ensure that tax returns will be completed by April 15, 2012, please submit all information necessary for your tax returns to us no later than February 28, 2012. We cannot guarantee that your returns will be completed by April 15th if your information is received after this date.

We are required to inform you of our policy regarding your privacy as a client. We will not disclose personal information about current or former clients to anyone without that client's express written consent, except as required by law. This includes publicly available information and the status of individual or entities as clients.

Fees for our services will be based upon the amount of required time, billed at our standard billing rates, plus charges for computer processing and out-of-pocket costs, if any. Based on recently enacted tax changes, it is possible that increasing complexity may lead to an increase in the cost of tax preparation. Invoices are due and payable upon presentation. In the event of any governmental tax examination, we will be available to represent you. Such services are not included in the fee to prepare your tax returns.

We appreciate the opportunity to serve you and look forward to a continuing relationship. If this letter sets forth your understanding of the services to be provided to you by Ryter & Company, P.C., please sign this letter and return it to us. Please keep a copy for your records.

Sincerely,

Robert A. Ryter, CPA  
Ryter & Company, P.C.

**RESPONSE:**

We (I) agree to the scope of the services, fees and terms described in this letter:

ACCEPTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

50 CONGRESS STREET, SUITE 318, BOSTON, MA 02109  
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