

**Engagement of Les Ray & Associates, Your Tax Mate,
as your Tax Agent**

Confirming our discussions we are pleased to accept appointment as your Tax Agent. 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. As your Tax Agent we will:

- a) analyse, discuss and make recommendations regarding your tax return; and
- b) prepare and lodge your tax return.

In addition to the financial information required to complete these tax returns, it is expected that all relevant source documentation will be made available to us from you.

You are responsible for proving your claims under the provisions of the Income Tax Assessment Act.

Professional Fees and Payments.¹

The standard tax return preparation fee is \$180.00.

No Deduction of Fees from refund.

We do not operate a fee from refund service. Our terms are strictly payment on the day either by cash or EFTPOS facilities. You were informed at the time you made the appointment that payment was due on the day.

Client’s disclosure and record keeping obligations.

You are required by law to keep full and accurate records relating to your tax affairs. If you can’t prove your claims during an audit, those deductions will be denied and a fine imposed.

Client’s rights and obligations under the taxation laws.

Taxpayers have certain rights under Australian taxation laws², but they also have certain duties such as the duty to keep proper records and the duty to lodge returns by the due date.

Tax Practitioners obligation is to comply with the law.

¹ This is for a standard wages only tax return. For ABN, investment properties, capital gains calculations, share trading or business returns further charges apply.

No superannuation advice

As of the 1st July 2016 we are prevented by law to give any advice concerning superannuation.

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 duty to comply with the law, even if that may require us to act in a manner that may be different to your directions.

For example, we could not lodge an income tax return that we believe to be false in a material respect.

Acknowledgement and Confirmation

I hereby acknowledge and accept the terms of this engagement and agree to be liable for all fees for services performed in accordance with this agreement.

Lodgment Declaration

I declare that:

- The information provided to the agent for the preparation of the document is true and correct;
- I have shown all my income including net capital gains;
- I authorise the agent to lodge this return;
- I authorise the refund to be deposited directly to the specified account.
- I have the necessary receipts and/or other records, or expect to obtain the necessary written evidence within a reasonable time of lodging this return, to support my claims for deductions and tax offsets.

Signed..... Date.....

Print Name.....

² Tax Payers Charter- Treat you as being honest unless you act otherwise.