



We are pleased to have this opportunity to assist you in your 2011 income tax return preparation. This letter will confirm the understanding between you and Shaw & Associates, CPA, PC concerning tax services we will provide. We will prepare the 2011 federal and state income tax returns from information you provide to us. We will not audit or verify the information you submit, although we may ask you to clarify it. We are responsible only for preparation of the income tax returns.

It is our understanding that all of the information submitted to us for the purpose of tax return preparation is true, correct and complete to the best of your knowledge and belief and that you have the necessary written support for that information. By your signature below, you are confirming to us that unless we are otherwise advised, your travel, entertainment, gifts, and related expenses are supported by the necessary records required under the Internal Revenue Code. You are also confirming that you have receipts for all single donations, which are greater than \$250. As a last item, you are confirming that your business use of mixed-use property, such as computers and vehicles, is substantiated by a log of such use as to preclude the deduction of any personal expenses, which may be related to such property. If you have any questions as to the type of records required, please ask us for advice in that regard.

You should note that in order to complete appropriate tax planning work on your return, we require that all information be provided to us no later than March 1, 2012. If we do not have all the information needed to complete your return by this date, it will most likely be necessary to file an application for an extension. This may require a tax payment made by you by March 15, 2012, in an amount approximating your unpaid tax liability. The exact amount may differ upon receipt of any subsequent information necessary to complete the return. You assume responsibility for any differences in tax, including any penalties and interest, arising out of the subsequently received information. Upon completion and receipt of the tax returns, you will be responsible for the timely filing of said returns.

We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable filing positions. Your return is subject to review by taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you at our normal billing rates. The IRS allows tax preparers to communicate with them on behalf of their clients by indicating so on the face of the tax return. Unless instructed by you otherwise, we will answer affirmative to the question that allows us to communicate on your behalf to the IRS.

We encourage you to advise us in advance of any major transactions you propose to undertake in order that we may provide the greatest assistance in minimizing income tax burdens. For example, because tax rules change constantly, an earlier opinion expressed in connection with a transaction may not apply to one occurring at a later date. Therefore a fresh review of the tax consequences may be appropriate to obtain desired results.

Fees for our services will be based principally upon the amount of time required to prepare your returns, at our normal billing rate, plus any out-of-pocket expenses. All invoices will be due and payable upon presentation.

*The road to financial success: You drive. We navigate.*

1044 WEST DRAKE RD, STE 201 • FORT COLLINS, CO 80526 tel 970.223.0792 • fax 970.223.6509

[www.KevinShawCPA.com](http://www.KevinShawCPA.com)

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Shaw Representation Letter for 2011 Tax Preparation  
Page 2

By signing below, you agree that you are personally responsible for any and all payments due to Shaw & Associates, CPA, PC for services provided to your Company, whether it be a corporation, limited liability company (LLC), limited liability partnership (LLP), or any other form of legal ownership. Please print the name of your company in the spaces provided below.

Also, by signing below, you give us your permission to electronically file applicable tax return/s and authorize us to enter a Personal Identification Number (PIN) on your behalf. If you want to opt out of the efile program, please initial here \_\_\_\_\_.

Please note that this letter defines our respective duties and responsibilities relating to your engagement of our firm. If you do not understand any of the terms of this agreement, please call me so I can review them with you.

We are pleased to have this opportunity to serve you. If this letter is in accordance with your understanding of the terms of this agreement, please sign and return to our office. **We require a signed letter to be in our file prior to beginning tax preparation.**

THIS INFORMATION IS COMPLETE AND CORRECT TO THE BEST OF MY (OUR) KNOWLEDGE. BY SIGNING BELOW, I AM PERSONALLY RESPONSIBLE FOR THE PAYMENT OF ALL INVOICES AND AMOUNTS DUE TO SHAW & ASSOCIATES, CPA, PC.

READ & ACCEPTED: \_\_\_\_\_ DATE: \_\_\_\_\_

**Please list all business in which we prepare a tax return:**

PRINT BUSINESS NAME: \_\_\_\_\_

PRINT BUSINESS NAME: \_\_\_\_\_

PRINT BUSINESS NAME: \_\_\_\_\_

PRINT BUSINESS NAME: \_\_\_\_\_

PRINT BUSINESS NAME: \_\_\_\_\_

PRINT BUSINESS NAME: \_\_\_\_\_

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## ADDENDUM TO ENGAGEMENT LETTER

### CONSENT TO USE TAX RETURN INFORMATION TO PROVIDE OTHER ACCOUNTING, BOOKKEEPING AND FINANCIAL PLANNING SERVICES

In the course of providing tax return preparation services to you, Shaw & Associates, CPA, PC may review your tax return information and use this information to discuss other types of services that we can provide to you. These services include accounting, bookkeeping, business consulting, tax consulting, financial planning, estate planning, insurance analysis, and investment related services. This consent form gives your permission for any employee of Shaw & Associates, CPA, PC to use information we may obtain in preparing your tax return to discuss with you anything related to the topics mentioned above.

Federal law requires this consent form to be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than preparing and filing of your tax return.

You are not required to complete this form. If we obtain your signature on this Form by conditioning our services on your consent, your consent will not be valid. Your consent is valid for the amount of time you specify. If you do not specify the duration of your consent, your consent is valid for one year.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484 or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

READ & ACCEPTED: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINT BUSINESS NAME: \_\_\_\_\_

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