

## New Client details form individual income tax return

<b>Full Name</b>	
<b>Date of birth</b>	
<b>ABN (if applicable)</b>	
<b>Address</b>	
<b>Address (postal)</b> <small>(Put 'as above' if the same)</small>	
<b>Telephone contacts</b>	<b>Mobile:</b>
	<b>Business Hours (work) :</b>
	<b>After Hours (home):</b>
<b>Email</b>	
<b>Electronic banking Details</b> <small>(for refund if applicable)</small>	<b>BSB:</b>
	<b>Account Number:</b>
<b>Occupation</b>	
	<p><b>Do you run your own business as a sole trader?</b> YES/NO</p> <p><b>Do you run your own business in a company, trust or partnership?</b> YES/NO</p>

<b>Spouse's full name</b> <small>(Please include married/de facto/same-sex)</small>	
<b>Spouse's date of birth</b>	
<b>Approximate Income (if known)</b>	

You authorise WDS Business Group to add you as a client onto their ATO Tax Agent Portal for the purpose of viewing/retrieving details to prepare your income tax return. YES/NO

**Signature:**



## Non audit engagement letter for income tax returns.

This letter is to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide.

### Purpose, Scope and Output of the Engagement

This firm will provide individual and partnership income tax return preparation and lodgement services which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB), and with relevant A.T.O legislation. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention.

Our professional services are conducted and the income tax return document prepared for distribution to the Australian Taxation Office (ATO) as agreed. We disclaim any assumption of responsibility for any reliance on our professional services to any party other than as specified or agreed, and for the purpose which it was prepared. Where appropriate, our report will contain a disclaimer to this effect.

### Responsibilities

In conducting this engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent.

We wish to advise that our firm's system of quality control has been established and maintained in accordance with the relevant APESB standard. We may collect Personal Information about your representatives, your clients and others when we provide services to you. If we do, you agree to work with us to ensure that we both meet the obligations that we each may have under the Privacy Act 1988 (Cth) (as amended) (Privacy Act). The obligations may include notifying the relevant person to whom the personal information relates who we are and how we propose to use their personal information. Where you have collected personal information, you confirm that you have collected the personal information in accordance with the Privacy Act, that you are entitled to provide this personal information to us and that we may use and disclose the personal information for the purpose/s we provide our services to you. We will handle personal information in accordance with the Privacy Act.

Clients are responsible for the reliability, accuracy and completeness of the accounting records, particulars and information provided and disclosure of all material and relevant information. Clients are required to arrange for reasonable access by us to relevant individuals and documents, and shall be responsible for both the completeness and accuracy of the information supplied to us. Any advice given to the client is only an opinion based on our knowledge of the Client's particular circumstances. Clients or their staff are responsible for maintaining and regularly balancing all books or accounts, and the maintenance of an adequate accounting and internal control system. Clients have obligations under self assessment to keep full and proper records in order to facilitate the preparation of accurate returns. It is the responsibility of clients to keep those records for five (5) years.

A taxpayer is responsible under self assessment to keep full and proper records in order to facilitate the preparation of a correct return. Whilst the Commissioner of Taxation will accept claims made by a taxpayer in an income tax return and issue a notice of assessment, usually without adjustment, the return may be subject to later review. Under the taxation law such a review may take place within a period of up to four (4) years after tax becomes due and payable under the assessment. Furthermore, where there is fraud or evasion there is no time limit on amending the assessment. Accordingly, you should check the return before it is signed to ensure that the information in the return is accurate.

Where the application of a taxation law to your particular circumstances is uncertain you also have the right to request a private ruling which will set out the Commissioner's opinion about the way a taxation law applies, or would apply, to you in those circumstances. You must provide a description of all of the facts (with supporting documentation) that are relevant to your scheme or circumstances in your private ruling application. If there is any material difference between the facts set out in the ruling and what you actually do the private ruling is ineffective.

If you rely on a private ruling you have received, the Commissioner must administer the law in the way set out in the ruling, unless it is found to be incorrect and applying the law correctly would lead to a better outcome for you. Where you disagree with the decision in the private ruling, or the Commissioner fails to issue such a ruling, you can lodge an objection against the ruling if it relates to income tax, fuel tax credit or fringe benefits tax.

Your time limits in lodging an objection will depend on whether you are issued an assessment for the matter (or period) covered by the private ruling.

#### Storage of Personal Information

By signing this letter and accepting these services you acknowledge and agree that your personal information may be stored on servers which are based overseas. We currently use world class software providers that are trusted by world leading organisations and which have high levels of security protocols, including Xero tax and Google G-Suite. Software is certified as compliant with ISO/IEC 27001. Xero is globally recognised as the premier information security management system (ISMS) standard. The data is encrypted and controls include 24/7/365 monitoring and surveillance, on site security and regular ongoing security audits.

#### Involvement of Others

Where, as part of our engagement, the services of an external consultant or expert are required, an estimated cost and timeframe and involvement will be provided to you for your approval.

#### Period of Engagement

This engagement is to prepare your individual tax return and will start upon acceptance of the terms of engagement by the client in line with this letter. The first period for which we will be responsible is tax year ending 30th June 2021. We will not deal with earlier periods unless the client specifically asks us to do so and we agree. Any other work/advise requested by the client will be conducted on an hourly rate or set fee if the client asks us to do so and we mutually agree.

This engagement document will be effective for future years unless we issue an amended one to you.

#### Fees

The fee arrangement is based on the expected amount of time required to complete the individual or partnership income tax return services as agreed.

#### Limitation of Liability

Our liability is limited by a scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Councils' website: <http://www.professionalstandardscouncil.gov.au>.

#### Ownership of Documents

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Our engagement will result in the production of income tax return documents, which will be supplied to the client. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain the property of the firm.

The firm has a policy of exploring a legal right of lien over any client documents in our possession in the event of a dispute. The firm has also established dispute resolution processes.

#### Authority to add client onto Tax Agent Portal

You authorise WDS Business Group to add you as a client onto their ATO Tax Agent Portal for the purpose of viewing/retrieving details to prepare your income tax return.

#### Confirmation of Terms

Acceptance of our services in conjunction with this information letter indicates that you understand and accept the arrangements. This information will be effective for future engagements unless we advise you of any change.

#### **Signed by:**

Client Name:

Client Signature:

Date:

WDS Business Group Director's name: Sam Darwiche

WDS Business Group Signature:

Date: