KMc:KMc:21-2298

10 July 2025

Cascade
This Firm
PO Box 2557
MANSFIELD BC QLD 4122

Dear Karen,

Re: Engagement of Cascade Consulting Services Pty Ltd as your Tax Agent for Return for and This Firm

We are pleased to accept appointment as your Tax Agent for the 20xx-xx individual tax return and beyond. We will act in your best interest at all times and provide the highest level of professional service.

This letter outlines the terms of our engagement. If you continue to use our services after receiving this letter, it will be taken as acceptance of these terms.

Scope of Work

As your Tax Agent, we will:

- Analyse, discuss and make recommendations regarding your individual tax position
- Prepare and lodge your income tax return
- Liaise with the ATO on your behalf as required

Please note: This engagement does **not** include audit, financial planning, or legal advice services. We rely on the information you provide, and will not verify the accuracy of your records unless specifically requested to do so.

Our Legal and Ethical Obligations

As a registered tax agent and member of the Institute of Public Accountants, we are bound by:

- The Tax Agent Services Act 2009
- The TPB Code of Professional Conduct
- The NOCLAR (Non-Compliance with Laws and Regulations) provisions under APES 110
- Professional Standards Legislation, under which our liability is limited (see: www.psc.gov.au)

We are required to act lawfully even if this conflicts with your instructions. We cannot lodge a return that we believe is materially false or misleading. If non-compliance arises, we may be obliged to:

- Advise you to correct the issue
- Withdraw from the engagement

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CASCADE Consulting Services Pty Ltd
PO Box 2557 Mansfield Queensland 4122
Accountants and Business Systems Specialists
T 07 3422 1333 M 040 999 2317
ccs@cascadeconsulting.com.au www.cascadeconsulting.com.au

- Notify the ATO or take further action in the public interest

We are listed as a registered tax practitioner with no conditions imposed on our registration. You can confirm this at: www.tpb.gov.au/public-register

Client Responsibilities

You are responsible for:

- Providing complete and accurate records and information
- Retaining evidence to support claims (e.g. tax invoices, receipts)
- Reviewing all documents prior to lodgement
- Ensuring timely provision of information

Failure to provide accurate or timely information may impact your ability to rely on safe harbour protections under the Taxation Administration Act 1953. These protections may limit your exposure to ATO penalties, but only if you've met your disclosure obligations.

We are not engaged to review any previous tax returns lodged by you or a prior agent.

Our Services

As your Tax Agent we will:

a) Analyse, discuss and make recommendations regarding your tax return; and
b) Prepare and lodge your tax returns.

Provision of Documents

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. You are responsible for compliance with the substantiation provisions of the Income Tax Assessment Act. We will not be responsible for any errors brought about by your failure to provide information or documentation later found to be material to your tax affairs. You are responsible for the timely provision of information, and we will not be responsible for any late lodgement or other fees and fines brought about by your failure to act in a timely manner.

Professional Fees and Payments

Our standard fee for a **basic individual tax return** starts from **$198 incl. GST**. If your return includes more complex items (e.g. investments, capital gains, complex rental properties, sole trader income), additional charges may apply.

Where time-based billing applies, our GST-inclusive hourly rates are:

Principal	$ 242.00 per hour
Senior Accountant	$198.00 per hour
Accountant	$165.00 per hour
Senior Bookkeep	$132.00 per hour
Bookkeeper	$110.00 per hour
Clerical	$ 88.00 per hour

Payment Terms

Unless otherwise agreed, payment terms are strictly 14 days from the date of invoice. A discount is offered for payment on the day of your appointment.

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Privacy & Confidentiality

We comply with the **Privacy Act 1988 (Cth)** and the Australian Privacy Principles. Your data may be stored on cloud platforms such as QuickBooks, Xero, LodgeiT, and MYOB. All work is performed by employees or direct contractors.

All information you provide is confidential. If you have any questions about how your data is stored or used, please request our Privacy Policy.

Client Disclosure and Record-Keeping Obligations

You are legally required to keep full and accurate records relating to your tax affairs. You must provide us with all relevant information in a timely and complete manner to allow us to carry out our work effectively.

This includes providing accurate answers to questions we ask. Incomplete, inaccurate, or delayed information can materially impact our services or the outcome of your tax return.
Under the Taxation Administration Act 1953, you may be eligible for "safe harbour" protections from ATO penalties for late or incorrect lodgement — but only if you provide all relevant tax information to us on time.

It is in your best interest to fully disclose all relevant matters. Failure to do so may impact your ability to rely on these protections and will be considered when determining the scope of our obligations.

Client's rights and obligations under the taxation laws

Taxpayers have certain rights under Australian taxation laws, including the right to seek a private ruling from the Australian Taxation Office (ATO) or to appeal or object against a decision made by the Commissioner. Taxpayers also have certain obligations under Australian taxation laws, such as the obligation to keep proper records and the obligation to lodge returns by the due date. *We* must keep you informed of any specific rights and obligations that may arise under Australian taxation laws.

Tax Practitioners obligation to comply with the law

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 obligation to comply with the law, even if that may require us to act in a manner that may be contrary to your directions. For example, we could not lodge an income tax return that we believe to be false in a material respect.

Quality Review

As a member of the IPA, we may be subject to a **Quality Review Program**. Your files may be included in such reviews. These are conducted under strict confidentiality and are a review of our firm's systems — not of you personally.

Complaints & Your Rights

If you are dissatisfied with our services, please contact us first. You may also escalate your concerns to:

- IPA: https://www.publicaccountants.org.au/about/complaint-investigation
- TPB: https://www.tpb.gov.au/complaints
- Client Rights Factsheet: TPB Client Info

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Client Acknowledgement

Please contact us if you have any questions. Otherwise, signing below or continuing to use our services indicates your acceptance of these terms.

We look forward to supporting your taxation needs.

Kind regards,

Cascade Accounting & Tax Registered Tax Agent 24675 623

Karen McDonald

BBus(Accy) FIPA FFA AACS
21-2298:134947:TASA Engagement letter simple tax return SAMPLE
Liability limited by a scheme approved under Professional Standards Legislation

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