

Dear Clients,

I will be preparing tax returns this year using a procedure similar to last year. Please check out the links to the IRS and Mass. DOR websites to review the changes that are in store for this year. One change to note is that an additional form will have to be included in every return that requests an Earned Income Credit (**EIC**). Make sure you complete the checklist under the **Resources** tab on my website and give it to me. ***Denial of the credit this year will mean you will not be able to take it in the future.***

Clients who do not have significant changes in their situation and who can drop off their information and documents, using an organizer available on the website, can expect their tax returns to be prepared in a timely and cost efficient manner. Those who require an appointment because of unique circumstances or issues necessitating additional research should anticipate a proportionate increase in fees.

**PLEASE PRINT THE ENGAGEMENT LETTER (2 pages), SIGN AND DATE THE FORM AND INCLUDE IT WITH YOUR DOCUMENTS.**

A fully completed engagement letter will be required when we meet for your appointment or when you drop off your information at your convenience. You can drop material in the secure drop box directly outside of my office. Include your contact information, especially an email address. Email is the preferred means of communication for me, since I can send a message, forward a document in a secure envelope, or reply to your questions at any time of day or night. There is a one-click link to my email for your convenience on the home page of my website [www.galaneklaw.com](http://www.galaneklaw.com)

Because of the short time frame allowed by the IRS filing season schedule and the increased complexity of required electronic filing of even a “basic” return, I may employ the services of another experienced tax return preparer and other office staff. One of these staff members may call to request additional information for your tax return. Upon receipt of their call please forward the requested information, by email if possible to me. If not, please drop the information off as soon as possible as returns are finalized in order of when I receive all your information. If a specific expense/itemized item is requested please provide need a single dollar amount for the item requested. I do not have to verify receipts for the item requested, that is your responsibility. **I have provided either a tax organizer or checklist to use in order for you to maximize your deductions and minimize your tax liability.**

I am also offering an optional Insurance for Notices related to **your 2011 tax return** at a cost of \$35. If you receive a change notice from the IRS or the State, I will verify the notice and advise you on further action. This does not provide audit assistance which will be at my regular rate of \$85 per hour.

Thank you for entrusting your tax preparation to us.

Sincerely,  
Gregory A. Galanek, CPA