

Welcome to Evolution Accountants

Evolution Accountants are a Brisbane based accounting firm with a difference. We pride ourselves on helping our clientele to grow and support the process by offering proactive, professional advice, personalised service and competitive pricing.

Evolution Accountants are more than just bean counters..... We offer a full range of Tax Preparation, Advice and Planning, Business setup, Trust and Company setup, Business Coaching, Structuring and Risk Management, BAS, GST, ABN, PAYG, Tax Compliance and Bookkeeping services.

We also offer upfront pricing, so you know what your accounting fees will be, so there are no nasty surprises. Our work also comes with a guaranteed turnaround time and everything is in writing.

As part of engaging Evolution Accountants to prepare your tax return, offer advice or provide a specific service. You need to give us authority to formally become your tax agent to act on your behalf as your appointed agent. Please complete the following authority.

Authority

I/we have engaged Evolution Accountants and give them authority to act on my/our behalf in its full capacity as a registered tax agent. I/we authorise the use of our tax file numbers and to act on my/our behalf with the Australian Taxation Office (ATO) including any entities we control.

Please use my/our email address for correspondence where possible _____

I/we have read and agree to the terms and conditions on the back of this form

Tax File No:

Tax File No:

Name

Name

Signature
Date:

Signature
Date:

1. Purpose and Scope of the engagement

Our primary engagement is to compile accounts and to prepare and lodge income tax returns based on the information provided by you. We will, as part of our engagement, provide general taxation and business advisory services at your request, as required by the Australian Taxation Office or as the need arises.

Unless there is a specific agreement such as a Fixed Price Agreement services will be charged on a time basis in accordance current Fees and Rates Schedule, which is updated on 1 July each year.

2. Payment of Account

Payment of your account is due 7 days from issue unless other terms are specifically agreed in writing. A Tax invoice will outline your payment amount along with input tax credits claimable. If your assignment extends past the end of the month or takes a prolonged period we may render an interim account. A final account will then be rendered at the completion of your assignment. The principals, directors and partners of your business entities, in consideration of Evolution Accountants providing accounting, advisory or other services to your entities, jointly and severally guarantee the due and punctual payment to Evolution Accountants, any fees or out of pocket expenses payable to Evolution Accountants.

2. Documents for Lodgement

Before any item is lodged on behalf of you and your entities we will endeavour to make documentation available to you for review or otherwise advise you of the expected liability. We require all documents to be signed by the appropriate authority prior to lodgement. This may be on the original Australian Taxation Office (ATO) documents or by an authority via fax or email. If you instruct us not to lodge a document for whatever reason, you will be responsible for any fines and penalties that may be incurred.

3. Providing information

We need your co-operation in obtaining the information necessary to prepare your financial accountants, tax returns and other specific items to be lodged with the ATO. To achieve on-time lodgements, the times set out below are the minimum number of days we require your information before your deadline, to guarantee lodgement on time. We do not consider that we have received your records and documentation unless we have received all information required to complete your assignment.

Minimum number of days for providing ALL information before a deadline

Monthly BAS/IAS	14 days
Quarterly BAS/IAS	21 days
Business income Tax Returns	28 days
All other items	28 days

In Addition to the above being met we also require you to be available to provide clarification and answers to queries. We cannot guarantee lodgement if you do not respond to information requests within 24hours of our inquiry.

If you provide your information or responses to queries outside the minimum guidelines, we will not be responsible for any late lodgement and interest penalties you may incur. Please note that penalties may be significant.

4. Source Data for Preparation of your Taxation Accounts

Your income tax returns and Business Activity Statements and all other information lodged with the ATO will be based on the information you provide. We do not conduct an audit or verify the accuracy of the information you provide.

5. Responsibility for Accounting and Internal Control Systems

We advise that the responsibility for the management and maintenance of your entities accounting system and internal controls will rest with you. This includeds protection against fraud. You will be responsible for the accuracy of your source data. If we suspect or observe a material internal weakness in your business system and source records, we will bring it to your attention.

6. Computerised Records

If you provide computerised accounts and records as your source data on which we are to prepare taxation accounts and/or income tax returns and activity statements, we will accept your accounts as presented, except to the extent we observe a possible error which we consider may

have taxation or equity implications. If this is the case, we will seek your direction.

7. Prudential Audit

We will rely on and process the information you provide to us without review of your primary source documents. In doing that we will make the following assumptions:

- You have the necessary supporting documentation to satisfy the Australian Taxation Office (ATO)
- You hold the supporting documentation at the time of lodgement and understand that you need to hold the documents for the period specified by the ATO after the date of lodgement.
- You recognise that you need to retain information for capital assets past the life of the asset.
- You recognise that under the terms of our engagement, we do not provide an audit or prudential review of your systems.

8. Previous returns and existing financial records

We will accept and rely on the information contained in financial accounts, tax returns and in other financial records as they exist or are presented to us. If we observe what may be a material error, we will bring it to your attention and ask for your direction.

9. Ownership of documents

You own what we produce for you and your original documents. We own the working papers in producing your accounts. Final financial statements, tax returns and any other documents which we are engaged to prepare together with any original documents given to us by you is your property. Any other documents whether physical or electronic brought into existence by us including general journals, working papers, the general ledger, draft financials statements and draft tax returns. Will remain our property at all times. We are required to retain original tax returns lodged on your behalf for a required period, after which time we may destroy them unless you specifically request them in writing, upon which we will pass them into your custody and may bill you for any cost incurred in doing so.

10. Lien on documents

If you terminate our services or we terminate the engagement, we reserve the right to retain all documentation that we hold or have prepared, until such time as full payment of all outstanding fees and any uncharged work in process is made.

11. Work Allocation Policy

Evolution Accountants seeks to provide you with a high quality service that represents value for money delivered in a timeframe that makes it valuable to you. To achieve this objective we will allocate work to the most cost effective members of our team of accountants, bookkeepers and consultants. As a result we may work on your assignment outside of the location you visit or our registered office.

12. Cessation of Work on File/Discontinuing with Engagement

This engagement is on a continuing basis, and will continue until terminated by either party. If you are not abiding by these terms of Engagement, we reserve the right to:

- Refuse to do further work on your job(s)
- Refuse to complete your current assignment(s)
- Refuse to provide information to you or 3rd parties
- Discontinue our engagement

This reservation applies notwithstanding that late lodgement penalties or interest may arise or be accruing. We will not be responsible for the cost of any penalties or interest charges. If we discontinue our engagement with you, we will advise you in writing by post to the postal address on our client file and will advise the ATO that we no longer act on your behalf. It is important that you are aware that not having a registered taxation agent will mean that lodgement extension arrangements applying to Taxation Agents will not apply to you in this instance.

13. Documents and Record Retention

There is a range of timeframes required for retaining documents for the ATO. Please visit the ATO website to find out how long you need to retain the records we use to prepare your tax returns. You are responsible for the storage of your records for the required period. These may be needed for ATO audit purposes in the future.

ATO, means Australian Taxation Office – You, means all directors, partners or owning members of your group that we act for.

Date of your application:

Client Application form

	Title	First Name	Surname	D.O.B	Sex	Tax File Number
1						
2						
3						
4						

	Address	Suburb	State	Post Code
1				
2				

	Phone	Work	Mobile	Fax	Other
1					
2					

	Email
1	
2	

	Child's Name	D.O.B	Sex	Living at Home Y/N	Salary	Comments
1						
2						
3						
4						

	Business Name	Tax File Number	ABN	Address	Phone
1					
2					
3					
4					

What does your business do? _____

Please indicate where appropriate.

Are you a current client of Evolution Accountants? Y N

How did you hear about Evolution Accountants? Referral Website Flyer Other: _____