#12-______
[CFO2GO use, only]

John W. Mohr, Preparer
Buzulucká 570/8, 16000 Prague 6, Czech Republic
http: www.cfo2go.eu;Skype: cfo2go.eu; Tel: +420 739 006 688

ENGAGEMENT LETTER
US Expats

Client Name (First, M.I., Last):

Street, Post, City

State, Country:

Tax Return	Tax Year	Insert [Company name]	Tax Year
CR Individual		US 8865 [ ]	
US 1040		US 8858 [ ]	
US FBAR		US 5471 [ ]	
Other:		Other:	

Dear Client,

This letter is written to confirm our understanding of the terms of my engagement and the nature and extent of the income tax preparation services I will provide. This engagement shall include the preparation of forms for the years indicated above up to the date of submission.

All tax returns are subject to review by taxing authorities. This engagement does not include any assistance Client may need in connection with inquiries, examinations, or any subsequent assessments by such authorities.

Responsibility of the Client

I will not audit or verify the data you submit to me; however, I may ask you to clarify some of the information. I will be available to assist and guide you in gathering the necessary information by furnishing you with questionnaires and/or worksheets, and by answering your questions.

It is Client's responsibility to provide all the information necessary to complete his (her) tax returns. Client is responsible to provide to me all documents, receipts, and canceled checks and other records to substantiate the items of income and deductible expenses that are claimed on the return. Client is responsible to provide to me copies of the return and all correspondence received from the relevant taxing authority with respect to the prior year submission of the return that is the subject of this engagement. I will rely on the information Client provides to prepare the return(s). Since Client has the final responsibility for the information on the income tax returns, I highly recommend that you review the tax returns carefully before signing and filing them.

Client accepts all responsibility, implied and explicit, for the correctness of the information contained within the return without exception or qualification.

Responsibility of Preparer

The work completed represents my best efforts and professional judgment. Tax return preparation often involves interpreting conflicts in the intent, word, application and enforcement of laws, regulations and rules. If a question of interpretation presents multiple supportable positions, I will use my professional judgment to resolve these questions in accordance with the authorities available to me and, whenever possible, in your favor.

Should Client seek to override my conclusions with respect to the representation or inclusion of a information in the Client's return, I will notify Client that such a representation, inclusion or exclusion is subject to challenge. I am not liable either explicitly, nor implicitly, for errors resulting from the representation, inclusion or exclusion of information I identify as being subject to

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challenge. I will not sign a return where I believe an alternative representation preferred by Client is incorrect or misleading.

Fees

Fees for this engagement are based upon my current fee schedule or as otherwise explicitly agreed with the Client. Accounting, audit, representation, planning, phone conversations, or meetings may be billed with the return or throughout the year as a separate charge at the current hourly rates and terms. If this document is signed by an owner, partner, officer, or member of a business entity (sole proprietorship, partnership, corporation, limited liability company, limited liability partnership, or nonstock/nonprofit organization), signer accepts all conditions of this agreement for the entity and assumes all personal liability for conditions, billing, and payments for services provided as set forth above.

Should an examination occur, I, or a qualified affiliated preparer I select, will be available to represent you at an additional fee. If any interest or penalties are assessed, they will be your responsibility.

We mutually limit my liability to the tax preparation fee charged or the amount of any penalty resulting from an error in preparation, whichever is less. Client explicitly acknowledges this limitation of liability by signing this Engagement letter. An error is a miscalculation or representation of information that occurs despite the availability of required information. I am not liable either explicitly, nor implicitly, for errors caused by relying on incorrect or insufficient information provided by the Client.

Any tax liability and interest assessment remain the responsibility of Client.

EU Protection of Personal Data

By signing this Engagement Letter, Client gives in accordance with the EU Directive on Data Protection (95/46/EC) and in particularly, the Czech Law 101/2000 Sb, On the Protection of Personal Data, his permission to utilize his personal data necessary for the fulfillment of the subject of the Engagement and for a duration necessary for the assessment of rights and obligations arising out of this Engagement, for a duration not to exceed 10 years from the end of the latest contractual relationship between the parties.

Personal data may be processed by automated tools, tools connected to an information system, and manually by employees or contractors of Preparer. Should Client learn that Preparer and/or another person to whom was entrusted Client's data, violated the terms of the Law, he is authorized to request from the authorities correction of the violation. Client agrees by signature of this engagement letter to the processing of his personal data in the countries of the United States and Czech Republic.

I thank you for choosing us.

Sincerely,

	Read and accepted by:
John W. Mohr	
John W Mohr ________________________	________________________
Preparer: P00989059	Title: Taxpayer
Date: / / 2012	Date: / / 2012

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U.S. CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION

U.S. federal law requires this consent form be provided to you. Unless authorized by law, Preparer cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return and, in certain limited circumstances, for purposes involving tax return preparation. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because Preparer's ability to disclose your tax return information to another tax return preparer affects the service that Preparer provides to you and its cost, Preparer may decline to provide you with service or change the terms of service that it provides to you if you do not sign this form. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, *including your personally identifiable information such as your Social Security Number ("SSN")*. Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States which will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. Section 7216) to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, Federal agencies may not be able to enforce U.S. laws that protect the privacy of your tax return information against a tax return preparer located outside of the U.S. to which the information is disclosed.

If you agree to allow Preparer to disclose your tax return information, including your SSN, to another preparer contracted and bound to the same level of privacy as Preparer, for purposes of providing assistance in the preparation of your individual income tax return, please check the box below, indicate the validity duration for your consent, and sign and date your consent to the disclosure of your tax return information. Be advised that this consent may need to be requested again should the consent duration expire prior to the need to share information.

I, ______________________, authorize Preparer to disclose my tax return information including my SSN to third parties within and without the United States for purposes of preparation and filing of my tax return, for a period lasting the shorter of ____ months, or one year from the date of my signature.

Date: / / 2012 Signature: ______________________________

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*.

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Personal Details Needed to Prepare your Return

TAX YEAR: 2011

Section 1: Personal Details		
Name and Surname		
Birth Information	Birthdate, Nationality Czech Birth Id	
Travel documents	Country Passport Number	
Czech Tax ID	(If known)	
Bank account number (in event of refund) Name of Bank, Currency of Account, Account Number		
Spouse Not married ☐ 1. First, M.,Last / Birthdate / Czech Birth Id	**Date of marriage/divorce:**	**Children to be claimed on your return (If your spouse is not claiming them)** 1. First, M.,Last / Birthdate / Czech Birth Id 2. First, M.,Last / Birthdate / Czech Birth Id

Section 2: Contact Details		
Telephone	Work/Mobile	
Other:	Email / skype	
Addresses		
Include all addresses used during year up to the Current date. Include Czech Republic and foreign countries		[Country] [dd.mm.yyyy] – [Current] [Country] [dd.mm.yyyy] – [dd.mm.yyyy] [Country] [dd.mm.yyyy] – [dd.mm.yyyy]

Check our website regularly for updates
Subscribe to one of our newsletters on the website to stay updated

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Materials Needed to Prepare your Returns

All of the following items, if applicable, need to be delivered to CFO2GO before it will be possible to proceed with the return. The examples are American forms, but the Czech Government requires you to report all of the same information. Use this as a check-list off for the items you are providing. If an item does not apply, indicate "n/a" to the left of the item. If you have a question about what a particular item means, please call me. Please provide all required materials at once so we can process your return much faster.

Individual tax return

____ Signed annual engagement and consent agreement

____ Scan of current visa, ____ Scan of passport

____ Wage income confirmation statement (ie., W2) and breakdown of compensation

____ Other occasional, unaccounted for income including amount and description

____ Listing of each stock, bond or mutual fund sold showing name, date bought, date sold, sale price and your cost of other basis. Compare this to any 1099B you received.

____ Interest, Dividend income (ie, 1099-INT, 1099-DIV)

____ Summary of contributions to/withdrawals from retirement accounts (ie., IRAs)

____ Social security or pension income (ie, 1099-SSA, 1099R)

____ Gambling winnings (ie., W2G), Tax refunds (ie., 1099G)

____ Income from partnerships, S-corps, Czech v.o.s./k.o.s (ie., K-1)

____ Income from debt cancellation (ie, 1099-C)

____ Summary of addresses where resident during current and prior tax year, including begin and end of each

____ Certificate of coverage for social security

____ Summary (Date, amount in original currency) of health, social and income tax paid to any jurisdiction

____ Summary of significant life changes: marital status, school status, children, retirement, death, acquisition/divestment of significant assets, etc.

____ Copies of all communications from government agencies received during the tax year

____ Anything else that you believe might be regarded as income, an offshore arrangement or otherwise might impact your taxes.

____ Summary of U.S. travel, including departure/arrival dates, identification of dates spent on business and income earned, if any

____ Business/Rental Income (Organized by individual property or activity, separate sections):

- Gross Receipts: (Sort 1099-MISC separately), advanced rent, deposits, discounts, refunds
- Expenses: Advertising, Auto & Travel, Cleaning & Maint, Management Fees, Empl Bene Prog, Insurance, Legal/Prof, Mortgage Int., Other Interest, Office Expense, Rent, Repairs & Maint, Supplies, Taxes & Licenses, Utilities, Wages paid, improvements, Km/Miles driven, Other (Identify)
- New Clients: purchase contract (appraisals for properties owned > 5 years)

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Information needed to Prepare your Czech Return

CFO2GO specializes in providing seamless Czech-U.S. tax-reporting for U.S. citizens and tax residents based in the Czech Republic and Czech citizens based in the United States. If you would like us to prepare your Czech Individual Return, please complete the following questionnaire.

YES NO Did you spent more than 183 days in the calendar year in the Czech Republic and/or have a Czech residence available to you on a permanent basis?

YES NO Were you tax resident of a country other than the Czech Republic during the tax year? If Yes, which one? COUNTRY:

YES NO Are you required to submit a personal income tax return in other foreign countries (e.g. your home country)? If Yes, which one? COUNTRY:

YES NO Did your spouse receive income during tax year exceeding CZK 68,000? If "No", please send us the affidavit in attachment 1.

YES NO Do your children live with you in a common household and/or are they financially supported by you and your spouse from shared resources? How many:

YES NO Does your spouse claim tax relief for your children? If "No", please send us the affidavit in attachment 2.

YES NO Did you pay interest on any mortgages provided by a bank during the tax year?
If "Yes", please send us:
- copy of the purchase contract for your real estate
- mortgage contract
- extract from the Real Estate Register
- bank mortgage interest statement statement
- number of months you occupied real estate during tax year: XX months

YES NO Do you intend to claim supplementary Czech pension insurance relief?
If "Yes", please send us:
- copy of the insurance contract
- confirmation from pension fund showing contribution amount for tax year.

YES NO Do you intend to claim Czech capital life insurance relief?
If "Yes", please send us:
- copy of the insurance contract
- confirmation from pension fund showing contribution amount for tax year.

YES NO Did you make any qualifying charitable donations during the tax year to any charities or town, scientific, environmental, religious, medical, sports or other organization based in the Czech Republic, other EU member state, Iceland or Norway?
If "Yes", please send us:
- copy of original documentation substantiating receipt of the gift

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YES NO Did you make any qualifying charitable donations to individuals based in the Czech Republic, other EU member state, Iceland or Norway who:
- operate school or medical facility, facilities for protection of abandoned animals or threatened species,
- is a beneficiary of partial or full disability pension or is minor child with long-term health disability requiring extraordinary care?
If "Yes", please send us copy of original documentation substantiating receipt of the gift

YES NO Did you receive income from sale of shares held < 6 months?

YES NO Did you acquire > 5% of any company? Did you sell that share in the same year?

YES NO Did you receive any other income > 20.000 Kc during the year not reported elsewhere in this organizer? Such income could include pension distributions, life insurance proceeds, or the annual sale of apples from your apple trees …

YES NO Did you make any advance payments of income tax to the Czech Republic or another country during the tax year?

MORE INFORMATION
Please provide us information below that you feel might be of use or necessary in preparing your returns.

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Information needed to Prepare your U.S. 1040

CFO2GO specializes in providing seamless Czech-U.S. tax-reporting for U.S. citizens and tax residents based in the Czech Republic and Czech citizens based in the United States. If you would like us to prepare your U.S. 1040 Return, please complete the following questionnaire.

YES NO Do you want to allow the paid preparer to discuss your return with the IRS and state taxing authorities?

YES NO Do you wish to have your tax return(s) electronically filed, if possible?

YES NO Would you like direct deposit / direct debit? Please provide us the account information in a secure way.

YES NO Were you audited or did you receive any correspondence by either the IRS or the State during the year?

YES NO Did you have an interest in or signature over a bank or brokerage account in a foreign country, or were you a grantor of or transferor to a foreign trust?

YES NO Do you currently own more than $100.000 (or $200.000 if filing jointly with spouse) of assets outside the United States?

YES NO Did you earn any foreign income or have any foreign taxes paid?
If yes, provide a summary of U.S. departure/arrival dates.

YES NO Were there any births, adoptions, marriages, divorces, or deaths in your immediate family during the year?

YES NO Did you receive or pay any alimony?
If you paid alimony SSN of recipient __________________________

YES NO Can you be claimed as a dependent on another person's tax return?

YES NO Did you receive any distribution from a profit sharing, retirement plan, or individual retirement arrangement?
If yes, enter the amount $___________ and attach Form 1099-R.

YES NO Did you "rollover" a profit sharing or retirement plan distribution into another plan? If yes, enter the amount $___________ and attach Form 1099-R.

YES NO Did you convert to a Roth IRA in re: tax year? If yes, did you pay the tax in same year? YES NO

YES NO Did you receive any disability income during the year? If yes, enter the amount $___________

YES NO Did you receive a settlement from a lawsuit during the year? If yes, enter the amount $ __________ and include an explanation of the suit.

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YES NO Did you purchase, sell, or refinance your principal home or your second home or take out a home equity loan during the year? Please provide HUD statement and bring the escrow papers and any other paperwork related to the sale.

YES NO Did you purchase any business assets (furniture, equipment, vehicles, real estate, etc.) or convert any assets to business use or personal use? If yes, list the description, related business or activity, date placed in service, and cost or basis on an attached schedule. (often contained in prior year tax return client copy).

YES NO Did you dispose of any business assets (including real estate)? If yes, list the description, date sold, sales price, and expenses of sale on an attached schedule. Please bring escrow papers of sales or exchanges of real estate.

YES NO Did you sell any stocks, bonds or other investment property during the year?

YES NO Did you pay any one household employee wages of $1,700 or more; withhold federal income tax at the request of any household employee; or pay total cash wages of $1,000 or more in any calendar quarter?

YES NO Did you pay anyone to care for your dependent so that you could work? If yes, please attach a list showing the name, address, tax ID number and amount paid to each and for which dependent the care was provided.

YES NO Did any dependent have over $950 of income and / or over $300 of unearned income (such as dividends, interest or capital gains Which dependents: ________________

YES NO Did you use your car on the job (other than to and from work)?

YES NO Does anyone owe you money that has become uncollectible?

YES NO Did you incur moving expenses during the year due to a change of employment?

YES NO Did you or do you plan make any contributions to retirement plans such as Roth, Traditional IRAs, Keogh or SIMPLE plans? Please provide details.

YES NO Did you work out of town for part of the year?

YES NO Did you incur a loss because of damaged or stolen property?

YES NO Did you live, work, own property, go to school or volunteer in any area that was declared a Federal Disaster area? (including spouse and dependents)

YES NO Did you cash any Series EE U.S. Savings Bonds issued?

YES NO Did you receive any unreported tip income during the year?

YES NO Did you purchase a qualified alternative fuel motor vehicle or have any energy efficiency investments (new Furnace, windows, doors, solar etc)? Include prior year returns if you have taken energy credits in the past.

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Information needed to Itemize deductions
Schedule A

If you are required to file a U.S. return and you have income that exceeds the Foreign Earned Income Exclusion and available exemptions (assume $100.000), you might want to itemize deductions instead of claiming the standard deduction. Be sure to have backup for any information you insert here

MEDICAL/DENTAL EXPENSES

Medical Ins./Long Term Care Ins _________
Prescription Drugs & Insulin _________
Doctor, Dentist, Orthodontist, Etc. _________
Eyeglasses, Hearing Aids & Batteries _________
Hospitals & Ambulance _________
Nursing Care & Medical Therapy _________
Auto Mileage (No. of Miles) _________
Other Medical Travel Expense _________
Other Medical Expenses _________
Ins. Reimbursement Received _________

REAL ESTATE & PERSONAL TAXES

School District Property Taxes – Home _________
School District Prop Taxes- Vacation Home _________
County Property Taxes – Home _________
County Property Taxes – Vacation Home _________
Other Property Taxes _________
Occupation Tax - Taxpayer _________
Occupation Tax – Spouse _________
Other Personal Taxes _________
Occ. Privilege _________
Sales Taxes Paid – Actual _________
Sales Taxes Paid – Big Ticket Items _________

INTEREST EXPENSE

Mortgage Interest Paid (Attach 1098) _________
Home Equity Loan Interest Paid _________
Interest paid to individual for you home _________
Paid To:
Name ____________________________________
Address __________________________________
Social Sec. No. ____________________________
Investment Interest _________
Student Loan Interest _________

CHARITABLE CONTRIBUTIONS

You must have a cancelled check or receipt for all contributions up to $250, and a receipt for any contribution over $250 at one time (please provide).

1. Total in 2011 by cash or check that you have the proper receipt for: $_________.
2. Total receipted non-cash contributions $_________.

If the total for #1 above exceeds $1000, please provide a list each charity you gave over $150 to during 2011.

If the total #2 above is over $500, please send your charity receipts for all non-cash donations, as additional information needs to be reported to IRS.

Charitable Auto Miles (No. of Miles) _________

EMPLOYMENT RELATED EXPENSES YOU PAID (NOT SELF-EMPLOYED)

Enter unreimbursed Amounts: _________
Dues – Professional, Union _________
Books, Subscriptions, Supplies _________
Tools, Equipment, Safety Equipment _________
Uniforms (include cleaning) _________
Meals & Entertainment _________
Other ______________________ _________

Materials & Information needed to Prepare Other U.S. Returns

All of the following items, if applicable, need to be delivered to CFO2GO before it will be possible to proceed with the return. Check off the items you are providing. If an item does not apply, indicate "n/a" to the left of the item. If you have a question about what a particular item means, please call me. Please provide all required materials at once so we can process your return much faster.

Report of Foreign Bank and Financial Accounts (FBAR) – Consulting Report
You may need to file this return subject to a number of conditions and limitations, primarily, whether or not you owned or controlled non-U.S. accounts with an aggregate value of > $10.000. Generally, if you or a company you control owned, or you had signature authority over, one or more accounts held with financial institutions outside the United States, you will be obligated to file the FBAR and acknowledge this fact on Schedule B of the 1040. For more information, please consult the IRS website at www.irs.gov or contact me directly. We can do a review or a full engagement.

- Signed Engagement & Consent agreement (Unless you wish to prepare this as a consult)
- Scan of statement from each account displaying highest monthly beginning/ending balance
- Names of primary and secondary owners and signatories for each account, including names of organization/company and title of signatory with that organization.

US Corporate information return (8865/5471/8858)

You may need to file this return if you alone or in concert with other American citizens or tax filers controlled a foreign corporation. Note that the default position of the IRS is that investments in foreign corporations, unless they are listed stock companies, are regarded as partnerships – similarly to contractual partnerships. To change the default filing position, or report capital investments, you will need to file 8832 and 926, as well.

8858: Disregarded Foreign Entity Information Return (100%/owned foreign company)
8865: Certain Foreign Partnerships Information Return
5471: Certain Foreign Corporations Information Return

Note that the IRS considers shares held in foreign companies by foreign spouses to be held by the American tax filer if s/he files the foreign spouse on his/her U.S. Tax Return. Thus, if you own 50% and s/he owns 50% (or just 1%!) and you file jointly, you need to file an information return.

- Signed Engagement & Consent agreement
- General ledger, General ledger of transactions, trial balance (preferably in excel or similar)
- Tax return of country of incorporation (if we do not prepare it for you)
- Summary of other events that occurred during the tax year and may have a bearing on the tax return, especially the announcement and payment of dividends, bonds/bonds proceeds, changes in shareholdings, amount and price of shares exchanged, name and address (and US tax id if applicable) of counter-parties
- Copies of all communications from government (US/non-US) agencies received during the tax year
- Anything else that you believe might be regarded as income, and offshore arrangement or otherwise might impact your taxes.

ČESTNÉ PROHLÁŠENÍ
Affidavit

Prohlašuji, že žiji s poplatníkem ____________________v jedné domácnosti a moje vlastní příjmy nepřesáhly za zdaňovací období 2011 částku 68 000 Kč.

I hereby declare, that I live with my spouse [name of spouse] *and my own worldwide income did not exceed the amount of CZK 68 000 during 2011.*

V/in ………………………….…. dne/date …………………

…………………………………….…….
podpis manžela/manželky
spouse´s signature

Příloha č. 2
Appendix 2

ČESTNÉ PROHLÁŠENÍ
Affidavit

Prohlašuji, že jsem v roce 2011 neuplatnil/a slevu na dani na své děti žijící se mnou a s poplatníkem ____________________ ve společné domácnosti.

I declare that I have not applied for tax relief for my children living with me and my spouse [name of spouse] *in one household in 2011.*

Jméno a příjmení dítěte *Name of child*	Rodné číslo *Date of birth*

V/in ………………………….…. dne/date …………………

…………………………………………..

podpis manžela/manželky
spouse´s signature