

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Engagement for Voluntary Disclosure Program (VDP) Services

Dear [Client Name],

This letter confirms the terms upon which [Firm Name] ("we" or "the Firm") will represent [Client Name] ("you") in connection with a Voluntary Disclosure Program (VDP) submission to [Tax Authority Name, e.g., the IRS].

1. Scope of Services

The Firm will provide the following services:

- Review of financial records and relevant tax documents for the period of [Year] to [Year].
- Evaluation of eligibility for the Voluntary Disclosure Program.
- Preparation and submission of the pre-clearance request and the voluntary disclosure package.
- Calculation of estimated taxes, interest, and penalties.
- Representation in communications with [Tax Authority Name] regarding this disclosure.

2. Client Responsibilities

You agree to provide full, accurate, and timely disclosure of all facts, documents, and financial information. The success of the VDP depends on "full cooperation" and "voluntary" disclosure. Any willful omission of information may result in disqualification from the program and potential criminal prosecution.

3. Fees and Billing

Our services will be billed as follows:

- An initial retainer of \$[Amount] is required before work commences.
- Hourly rates for staff assigned to this matter are: [Partner Rate], [Associate Rate].
- Direct out-of-pocket expenses will be billed at cost.

Invoices are due upon receipt.

4. Confidentiality

All communications related to this engagement are subject to [Attorney-Client Privilege / Accountant-Client Confidentiality], subject to legal limitations. However, information disclosed to the tax authorities as part of the VDP application is no longer confidential.

5. Term and Termination

Either party may terminate this agreement at any time upon written notice. You remain responsible for fees incurred for work performed up to the date of termination.

Please sign below to indicate your acceptance of these terms.

Sincerely,

[Your Name/Firm Representative]

[Firm Name]

Accepted and Agreed:

[Client Name]

Date: _____