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OFFICE POLICY STATEMENT

To our valuable clients

This letter is intended to fully delineate our standards and practices. It is our intention to answer common questions we receive. After reading this letter, any comments and/or questions are welcome.

As an Enrolled Agent, I am licensed by the Treasury Department to represent taxpayers. As a taxpayer advocate, I help people with tax preparation, all problems with the IRS, and write-up work.

As always, the initial topic on a person's mind is cost. We have a price list available in the office. Also, we are quite willing to mail you a copy of our price list. Our prices include the state of California return. Tax returns are billed by form and the complexity each form entails. For example, a 1040EZ could cost as little as \$95.00 and a 1040 with Schedule A could cost \$200.00. Answering government letters is \$90.00 per hour minimum plus research.

In addition to the tax returns is a letter of summary reporting to you the "bottom line" of your tax situation. For those clients to whom we provide bookkeeping services, we always include a detailed instruction sheet describing what form, how much, and to whom the forms go to. In your package, we list any important calendar dates you, the taxpayer, are to be aware of. Please mark your calendar and place our instructions in a visible area to remind yourself. Please follow our directions and ask questions if you dispute the information provided to you. Ignoring the situation invariably causes problems with the IRS and/or other taxing agencies.

As part of our goal to accommodate your needs economically, we do not charge for telephone conversations. As a courtesy to us, please limit questions to situations that are relevant to your circumstances. We do not feel qualified to answer questions for relatives and/or friends when we are not familiar with all elements of their tax situation.

As I and others in my office are well professed in the tax law, please take advantage of my expertise. Please call for advice when you are contemplating a major decision, such as selling property. I am well informed of your situation, and can instantly render information regarding the tax implications of your decision. A decision that incurs a large tax liability cannot be altered the next year on April 15th. You see a doctor for medical problems, a lawyer for legal problems, and for a tax problems please call us. Please do not heed the advice of a neighbor, grocer, or friend without some further research. We will accommodate you and make an appointment for financial planning at your request.

(over please)

Our fees are due and expected at the time services are rendered. We charge a monthly finance charge of 1 ½%, annual rate of 18%, on amounts 30 days past-due. We do bill for clients who have made special arrangements before the appointment. If you find yourself in a situation of financial hardship, let us know. We are very willing to work with you to create a flexible payment plan.

IF YOU RECEIVE A COMMUNICATION FROM A TAXING AGENCY:

If you receive a notice from the Internal Revenue Service or the Franchise Tax Board, Call us, Call us, CALL US!!! We will review the letter, provide advice to you, and answer the letter for you. If you feel you can answer the letter yourself, do so, but please send us a copy for our files. The minimum fee we charge to respond to these letters is \$90.00.

If we make an error on your tax return, please notify us immediately. As a general rule, interest and penalties on an error will be promptly refunded. If necessary, we will provide an amended return at no additional charge.

If you make an error on your tax return, again, please notify us promptly. If needed, corrected returns will be prepared. Any additional fees will be completely based on the intricacies of the changes, additions, or deletions.

IF YOU GET AUDITED:

Please let me or my office know without delay. Audits ordinarily end with less tax due or none at all with professional representation. Audits require proof, which means you must provide evidence to substantiate the figures you have provided to us for the tax return. Be prepared to supply us with all paperwork pertaining to the year being audited. The minimum fee for an audit is \$500.00 and \$90.00 per hour for additional trips or information needed.