

BILLING POLICY (Effective January 1, 2009)

Our fees (other than Form 1040) are based on the amount of time required to complete the services for which we have been engaged. These fees are reviewed annually and adjustments are made for inflation and increased skills. There is a minimum charge for income tax returns, \$100 for in-office appointments or mail-ins, \$200 if we come to you.

Fees for individual returns (Form 1040) are on the reverse side of this page. Our hourly fees are built in to the form charges and are not in addition, unless we have to sort records.

There may be additional charges for out-of-pocket costs related to the engagement, such as photocopying, providing blank forms, computer charges, fax charges, and parking. Also, where there is a need for much faster service than normal, an additional fee may be charged.

We submit invoices as the work is completed and payment is due and payable upon receipt. Interim billing for audits and multi-period engagements may also be made.

HOURLY BILLING RATES

	<u>Income Tax &amp; Consulting</u>	<u>Computerized Bookkeeping</u>
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Bob McCombs, CPA, EA, MBA, MLS, ATP	\$190.00 /hour	\$190.00 /hour
Clerical Workers	45.00 /hour	45.00 /hour

OTHER CHARGES

Computer Charge for Business Income Tax Returns	\$75.00 each
Computer Charge for Individual Income Tax Returns	included
Amortization & Depreciation Schedules	\$10.00 each
Photocopying	.20 per page
Blank IRS forms	.20 per form
Billing Charge (past due accounts)	\$35.00 per month
Copies of Prior Year's Income Tax Returns	\$25.00 each
Courier fees, Certified & Overnight mail	Actual Cost

ENGAGEMENT POLICIES

- \*Tax returns - retainer due at time of appointment, usually last year's fee
- \*Mail in tax returns - retainer equal to last year's fee
- \*Past due tax returns - minimum retainer of \$150.00 each
- \*IRS audits - minimum retainer of \$600.00
- \*IRS letters - minimum of \$75 to respond by mail or fax
- \*Bookkeeping - invoice due and payable upon delivery; next period's work not completed until all previous invoices are paid; payroll tax and sales tax returns not completed if ANY unpaid bill is over 60 days old
- \*Phone calls - usually no charge if a professional services agreement is on file; if call is to gather information or to a third party, it is billed at above rates
- \*E-mails - same as phone calls
- \*Sales tax - added where required by law