

OFFICE POLICIES AND FEE STRUCTURE

Client _____ Year: 2011 Form: _____

This is a legal document. Make sure you understand the importance of the information contained in this document.

This document will explain how the fees are structured and what our office policies are.

All "Tax Return Preparation Fees" are directly related to the complexity and/or number of schedules required. There are minimum fee charges for various returns. "Electronic Filing" is mandatory and is included in the minimum fee.

Audit representation, tax planning, and other services are billed out at \$330.00 per hour, (note - hourly charges do not apply to tax return preparation) with a minimum charge of ten (10) minutes or 1/6" of an hour OR a contingent based fee of 30% (thirty percent) of taxes, penalties, and interest abated as a result of taxing authorities proposals or assessments. *These fees include preparation of correspondence, conferences with clients and taxing authorities (both in my office and over the telephone), computer input, processing, and analysis of documentation submitted, etc.

A minimum retainer is required on all audit representation and collection cases unless other arrangements have been made.

PLEASE leave your pre-school age (5 years and under) children at home as WE are not equipped to properly supervise them at the office and we need your "full" attention. as you need ours.

We must have your "signed" waivers, bank account verification form, and 8879s (approval to electronically transmit state and federal tax returns) in our files and all fees for the tax return preparation must be paid in full BEFORE the returns may be electronically filed, unless some prior arrangements have been made.

All accounts, more than 30 days past due are subject to 2% per month finance charges. Any returned checks will result in a charge of \$25.00 and you must immediately pay your Obligation in cash plus the returned check fee. Should your account go into default and result in a collection process, a \$100.00 charge for collection services will apply as well as any and all court costs incurred in the collection of monies due.

//we have read and // we understand the above information.

By: _____
Client Acknowledgement

By: _____
Client Acknowledgement

Dated: _____

Dated: _____

FEE AGREEMENT

Client _____ Year: 2011 Form: _____

You have hired **BOODMAN AND ASSOCIATES, INC.**, to assist with the preparation of your 2011 Federal and State income tax returns. For the preparation of these returns, you will be charged a fee which is due and payable at the time your tax returns are completed and ready for electronic filing. In addition to the original returns, I will supply you with an electronic, password protected copy of each return. The addresses for mailing to the Federal and State tax agencies will be provided.

As your tax professional, I will prepare the returns using information you supply in the organizer provided by our office and applying the tax law to the best of my ability. It is not my responsibility to verify your deductions or exemptions or audit your tax return. Should you be audited, the tax agency will require you to support your deductions.

You agree that you have provided me with all requested documents and will answer all of my questions fully so that I can properly prepare your returns. If you are claiming a deduction for unreimbursed auto, travel, or other business expenses, you need to have written records to substantiate these deductions.

Anything you tell me to prepare your tax return is confidential, but not protected by any accountant-client privilege. If at any time I feel that you require legal advice, I will advise you to consult with an attorney.

Tax law is sometimes unclear and subject to different interpretation. A position taken on your tax return may be disputed by the tax authorities even though it meets the standards for tax return positions described in the Federal Regulations. I will take a position favorable to your interests whenever the facts and circumstances justify it, but not without your prior consultation. I am not responsible for any tax, interest or penalties that may be assessed as result of a position taken which is successfully challenged by the tax authorities. I require that aggressive positions be disclosed on Form 8275.

This agreement covers only the preparation of your income tax returns. I am not hired to represent you in an audit of this return or for the collection of any tax that might be due. If you wish representation before any of the tax agencies, a separate agreement will be prepared and a separate fee will be quoted.

If you do not pay the fee or your check is returned for insufficient funds and I have to take collection action to collect my fees, any and all costs of collection, including any attorneys' fees that I incur, will be added to the final amount to be collected.

We (I) have read and agree to the terms of this fee agreement.

Client

Dated

Client

Dated

Enrolled Agent

Dated