

BEIR ACCOUNTING & INCOME TAX, INC.

A PROFESSIONAL ASSOCIATION OF ACCOUNTANTS & TAX EXPERTS

KENNETH L BEIR

ELECTRONIC FILING/ TAX PREPARATION PROCEDURES

We appreciate the opportunity of working with you in preparing your individual and corporate tax returns and electronic filing your tax return. Please complete the Income Tax Organizer and Client Tax Questionnaire to help save you money.

Our firm has been authorized by the IRS for over 15 years to file electronic returns. It is more secure, more timely, and appears to decrease your chance of audit.

ELECTRONIC FILING PROCEDURE

- We electronically file your return with the IRS. They usually accept returns within 24 to 48 hours. We will notify you if the IRS rejects or declines your refund request.
- Deposit refunds are usually deposited in your bank account in about ten working days from the date the electronic return is accepted. Deposits are always on Friday.
- If you owe the IRS, your return is still electronically filed and then I simply e-mail you a payment voucher for the federal and any state returns, and you just mail the voucher with a check.
- Once everything is ok, then I mail you copies of all the returns.

IRS DELAYS

I have filed thousands and thousands of tax returns and rarely is there any delay of problem. If your check is not deposited on time, please check with your bank the following Friday to see if your refund arrived. If there is no deposit by the third week, then call the IRS at 1-800-829-4477 or call 1-800-829-1040 to speak directly to a representative.

Please be aware that the IRS and Beir Accounting DO NOT GUARANTEE the refund amount or the specific date that a refund will be deposited into the taxpayer's bank and will not issue written notices to confirm direct deposits. Be aware that we cannot be responsible for IRS processing delays. Since electronic filing is free, no preparer fees will be prorated or refunded due to IRS delays or denial.

TAX PREPARATION PROCEDURES

Our job is to educate and to advise you of the tax laws and to prepare the return to the best of our ability. You are aware that our firm will make no audit or other verification of the data, although we may need to ask you for clarification of some information. Where the tax law is unclear, you will be responsible for making the final decision for the deduction.

The IRS states that each taxpayer must take full and final responsibility for all amounts on the tax return and have complete documentation for all deductions. You also agree that to the best of your knowledge, the information you have submitted to our firm is complete and accurate.

We take pride in preparing every return carefully and accurately and ask you questions during the tax prep process. We ask that you review the return in detail before signing and filing so it is complete and therefore you agree to not hold us responsible for interest or penalties of any kind. You also agree not to take action and you agree to hold us harmless from liability for damages, regardless of the form of action and any action shall not exceed one percent of the total amount paid for the specific services described herein.

Our procedure is to review every item on the return with you before the return is processed. Do not sign the electronic filing authorization form until you have reviewed your tax return. There is no need to sign this page, since by letting us prepare your return, you therefore agree with all these conditions and procedures.

Please retain copies of Forms W-2, 1099's, your tax return and all other supporting materials for 3 years.