

Harrington, Carbone & Allison, LLC

General Service Agreement

Dear Existing or Prospective Client:

This letter is to confirm our understanding of the terms and conditions of our services.

Service: As Certified Public Accountants, we provide a wide variety of services for clients including, but not limited to, preparing tax returns, preparing financial statements, issuing reports on financial statements, tax planning, client representation before taxing authorities, and ancillary services as needed or requested. We may conduct an interview, receive underlying data files or provide questionnaires and worksheets to guide us or you in organizing the information we need to prepare your tax returns or other work. You represent that any information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns or any other work we are performing on your behalf. We may not verify the information you give us; however, we may ask for additional clarification of some information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns or other work product. You should retain all the documents, canceled checks and other data that form the basis of income and deductions or financial statements. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. It is important for you to know that the law imposes a penalty if a taxpayer makes a substantial understatement of tax liability. In preparing your returns, we rely on your representations and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

Our work in connection with the preparation of your income tax return or any other work does not include any procedures designed to discover defalcations or other irregularities, should any exist. If we discover information that affects your prior-year tax returns or financial records, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns or financial records. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

We will use professional judgment in resolving questions where the tax law is unclear, or when conflicts exist between taxing authorities' interpretations of the law and other supportable positions. However, under current federal tax law, we are required to adopt a position surrounding a tax issue in such a manner that the position we adopt must be more likely than not to prevail under existing law or we potentially subject ourselves to a preparer penalty and/or sanctions assessed by the IRS. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice.

Your returns may be selected for examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your returns or any other service and if you retain us to assist you during this time our standard hourly rates apply.

Fees: Our time is our stock and trade. We sell nothing but our time. Our fees for services are based upon the firm's applicable blended rates for time plus out-of-pocket expenses. The firm's hourly rates vary from \$75.00 to \$250.00 per hour depending on the firm member providing the services. This is the case for any service we provide. We provide a good faith estimate upon request. It is exactly that—our good faith estimate of the cost to perform the services based on the current information we have.

Retainer for projected fees: We will not begin any work projected in excess of \$500.00 without a 50% deposit of the good faith estimate. In addition, we will not begin any work in “shoe-box” condition (i.e., the financial records are in a poor organizational condition) without a 100% deposit of the good faith projection of the final fees. At any time, we may request additional retainer if the scope or facts materially change our good faith estimate of the final cost.

Payment terms: Our bills are due when you receive them. We will not release any work product without payment unless you are a regular and re-occurring monthly or quarterly accounting client that has established credit terms with us. In the unfortunate event it becomes necessary for us to pursue collection activities in the pursuit of payment, you agree to reimburse any cost of collections, including, but not limited to, reasonable attorney fees. Any action under this agreement shall be brought in the courts of Brazoria County, Texas.

Services do not constitute legal services: We are not providing legal services to you. Harrington, Carbone & Allison LLC is a CPA firm and not a law firm. Information and discussion with us should not be construed to be legal advice nor the formation of any attorney/client relationship. Mr. Harrington is both an Attorney and CPA. If he is providing any legal services to you then he will address such in a separate legal services agreement between you and him. In the absence of any legal services agreement with him, Mr. Harrington is not your Attorney.

Broad scope of terms: This agreement applies to all services you utilize from our firm. If you have another written agreement with our firm then this written agreement’s aspects and enforceability apply and run to the extent it’s not inconsistent with the other agreement.

If the services and terms outlined are in accordance with your understanding of our relationship then please execute this agreement in the space provided. If they are not and we cannot adequately address any particular concerns you may have then you should obtain a new tax professional to assist you. We certainly have no hard feelings surrounding that and wish you the very best with your new professional.

We appreciate this opportunity to serve you. If you have any questions or need any additional information surrounding this or anything else then please do not hesitate to contact any member of the Harrington, Carbone & Allison staff.

Very truly yours,



The foregoing is in accordance with my understanding of our relationship. The terms described in this letter are acceptable and are hereby agreed to. I am also acknowledging that I have received a copy of the Privacy Policy for Harrington, Carbone, & Allison, LLP.

AGREED TO AND ACCEPTED:

Signed: _____ Printed name: _____ Date: _____