



Checks and Balances, Inc.
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Policies and Common Issues for Tax Problem Resolution Clients

- 1) It is necessary to provide requested data in a timely bases.** We must take commitments to taxing agencies to win their cooperation. A major reason we are able to achieve positive results with the IRS and Illinois agents is the credibility we have built with them by keeping those commitments. We will not jeopardize this hard-earned relationship as it benefits the majority of our clients.
- 2) Time is of the essence.** Many tax notices must be responded to quickly to avoid added problems such as property liens or levies against wages or other forms of income. Notices should never be ignored or put off.
- 3) Elapsed time on tax problem cases is often longer than clients expect.** Cases may run over several months, as the responses from taxing authorities are often slow.
- 4) Power of Attorney.** This authority is required to allow taxing agency personnel to discuss your confidential tax matters with us. The Power of attorney forms we have you sign do not allow us to perform any non-tax matters.
- 5) Freedom of Information Act (FOIA) Information Requests.** These requests are made in most cases as we wish to assure our clients that we have complete information with which to act on their behalf
- 6) We will handle conversations with the IRS and the State of Illinois.** You will not be required to talk to or deal with agents unless you desire to do so.
- 7) Signatures on all agreements with the IRS and State of Illinois.** As a matter of policy, this will be done by you. Although a Power of Attorney permits us to enter into an agreement on your behalf, we will meet you, provide recommendation, and allow you to sign directly for any obligations you will need to meet. This policy does not mean you have to meet with Agents.
- 8) Billing for Services.** This is done on a retainer basis. We will estimate a fee for the services to be rendered at the time of our engagement. We will require anywhere from thirty percent (30%) to one hundred percent (100%) of the estimated amount to be paid prior to commencement of our services. The estimate of our fee is not binding as some cases become more complicated and time consuming than anticipated when the estimate was made. Fees are based on the value of the services rendered considering the expertise required in addition to expended time.
- 9) Retainers are non-refundable.** As a result of this, we strongly recommend clients support our efforts to help them in a businesslike fashion. Failure to do so may result in our withdrawal from the matter. Should we find this action necessary, any retainers will be deemed fully earned and non-refundable.
- 10) Broken Appointments.** Broken appointments will be billed for ½ hour at standard rates for tax problem resolution work, unless the appointment is canceled or rescheduled at least 24 hours in advance. We regret the need to enforce this policy, but we are unable to schedule another client during that time without adequate notice.
- 11) Calls from our office.** You may receive calls requesting additional documents or updating you on our progress. In the interest of efficiency, staff members assisting in preparation of your case may make the calls.
- 12) Contacting you.** You authorize Checks and Balances to use your phone number, fax number, email, and similar methods to contact you.
- 13) Disclosures in writing.** You will disclose in writing all information pertinent to your case on the interview forms we provide. Such disclosures will be made regardless of my having asked about them.
- 14) Confidentiality.** Any information that you provide will be treated in a confidential manner. If any disclosures are deemed to be privileged communications you will note that on the interview/data forms.

This form has been reviewed with me and I understand the information stated herein.

Client Signature _____ Date _____