



S. Landau Services
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Pricing and Billing Policies in effect: October 1, 2018

For all full-service tax clients (those for whom this firm prepares a Federal and state income tax return, if applicable), the following policies apply:

Realizing that financial matters do not have a “time” or a “season,” all clients are encouraged to contact this office with any questions that may have an impact on their tax situation. To accommodate as many inquiries as possible, the full-service tax service includes approximately 30 minutes of discussion, question/answer, or limited research (separate from the preparation of your current year returns) at NO CHARGE. Once that period has been exhausted in a calendar year, phone calls, meetings and research are billed at the current hourly rate, presently \$220 per hour, plus expenses. Billing is done the first of the following month, with payment expected within 15 days of receipt of invoice. Minimum monthly billing (for any month with hourly charges) is \$55. If payment is not received by the last day of the month, a second notice will be sent with a \$15 late fee. Additionally, no further work, including tax return preparation, can be performed until the account is brought back to good standing.

Income tax return preparation fees are calculated on a per-form basis. (Each form used in computing a tax return has a fee associated with it.) Tax return fees are generally the sum of the per-form fees. Unusual or extensive research, including cost basis research and/or calculation, special handling such as mailing returns to tax agencies on your behalf, etc. is billed at the hourly rate plus expenses.

For clients that are NOT full-service tax clients the following policies apply:

Work is performed for an hourly fee. As of October 1, 2018 that rate is \$220 per hour, plus expenses. Billing is done the first of the following month with payment expected within 15 days of receipt of invoice. Minimum monthly billing (for any month with hourly charges) is \$55. If payment is not received by the last day of the month, a second notice will be sent with a \$15 late fee. Additionally, no further work, including tax return preparation, can be performed until the account is brought back to good standing.

For all clients:

Twenty-four hours notice is requested to cancel or reschedule an appointment. A \$75 fee may be assessed in the case of short-notice cancellation, late arrival, or no-show appointments.

Fees can be paid with cash, check, or via credit card. Credit cards are accepted by phone, in person, or at our website.

Other work can be negotiated on a per-project basis.

Thank you for allowing this firm to be of service to you; your trust is greatly appreciated. This notice is provided to avoid misunderstandings that can arise.



*Securities offered through H.D. Vest Investment ServicesSM, Member: SIPC,
Advisory Services offered through H.D. Vest Advisory ServicesSM

S. Landau Services is not a registered broker/dealer or registered investment advisory firm.

