**AUDIT FEE PROTECTION PROGRAM (AFPP)**

The Internal Revenue Service, the Ohio Department of Taxation and Regional Income Tax Agency have been much more active in selecting individuals and companies for exam. Technology and updated statistical information have made our government entities much more efficient in increasing the number of tax returns that are being examined.

**The fact that you get receive correspondence or are chosen for an exam does not necessarily mean you have done anything wrong or that there was an error in the preparation of your tax return.** Exams can be the result of random chance or that your tax return contains line items or schedules in which the government entity has determined has a high potential for non-compliance. Additionally, the Internal Revenue Service regularly performs special project exams for certain entities, industries, or items on personal returns to establish statistical data for selecting future tax returns for exam.

**Our fees for correspondence on tax notices or representation in an exam are not included in the tax preparation fees**. **Fees for assisting you resolve notices or representing you will be billed at our standard hourly rate of $300/hour.** To alleviate the risk of incurring these fees we are offering a program that protects our clients from additional fees resulting from communicating on your behalf or representation by our firm in an exam. We refer to this program as the Audit Fee Protection Program (AFPP). If you participate in the program, we will assist you at no hourly charge as follows: We will represent you in exams concerning tax returns and/or tax forms prepared by our firm, to the extent we are allowed by our professional designations. This includes correspondence from the Internal Revenue Service, Ohio Department of Taxation and Regional Income Tax Agency.

The Audit Fee Protection Program includes only fees incurred for our assistance and/or representation. **You will remain responsible for any additional tax, penalties, and/or interest that may be assessed by taxing authorities.** Additionally, you will be responsible for any fees resulting from other professionals involved in your exam, which may include, but not limited to attorneys, appraisers, and expert witnesses. If at any time any fraud or criminal investigation begins, we may withdraw from the engagement and a recommendation to an attorney specializing in such matters will be made. Participation in the AFPP is optional. If you elect to participate in the program you agree to cooperate with our staff by providing all necessary documentation and source documents requested within 30-days of such request. You agree to sign any and all forms necessary to allow us to properly assist and represent you.

To participate in the program, indicate by checking the appropriate box and signing below.

Fees are as follows:

|  |  |  |
| --- | --- | --- |
| Individual  |  | $100 |
| Corporations and Partnerships |  | $150 |
| Trusts and Estates  |  | $100 |

Please check:

 **YES, I wish to participate in the Audit Fee Protection Program** and acknowledge that I will be billed annually for the protection unless I inform you that I do not wish to participate.

 **NO, I do not wish to participate in the Audit Fee Protection Program** and acknowledge that I will be billed at the hourly fee of $300/hour without Audit Protection.

Signature Printed Name Date

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