



FLOTT  
& CO. PC  
ATTORNEYS

## ***Fees for Individual Tax Representation***

(current as of January 1, 2018)

### **Introduction**

The general terms and conditions that apply to all legal representations we undertake can be found in a separate document on our website, called General Terms and Conditions.

This document describes the fees that we charge for individual tax work. We do not enter into separate engagement agreements with clients for these services, but expect clients to have read this document and our General Terms and Conditions, which are incorporated by reference into these representations, before agreeing to use our services.

### **Responsibility**

Lawyers at the firm have overall responsibility for tax preparation. Enrolled agents, paralegals and support staff perform tax preparation tasks appropriate to their training and experience under supervision of the lawyers.

### **Fees for Tax and FBAR Preparation**

You will get a written fee quotation for any tax compliance work you ask us to perform.

If you are filing under the Streamlined Filing Offshore Procedures (SFOP), the Streamlined Domestic Offshore Procedures (SDOP), the Delinquent International Information Return Procedures, or the Delinquent FBAR Procedures, the written fee quote you receive covers the costs of preparing and filing the tax returns, FBARs and other forms and supporting documents required to meet the requirements of the procedure you are using. These will be spelled out in the fee quotation.

If you are filing for a single tax year, the fee quotation will specify what we will prepare and file (tax return and/or FBAR) for you and what we will charge you.

The fees described above cover *ONLY* the preparation and filing of tax returns or financial account reports. They do not cover any time associated with responding to IRS notices or correspondence regarding the returns, correcting IRS errors in processing of returns, or any other follow up required to address IRS action taken in response to the filing of returns. If the reason for the notice is an error on our part, we will remedy it without charge. Otherwise, we will explain the Notice, your options for responding to it, and the costs associated with those options.

**We charge on an hourly basis for any tax work that is outside the scope described above using our current hourly billing rates which are set out in the General Terms and Conditions. We will enter into a separate engagement agreement should that be necessary.**

2200 Wilson Boulevard  
Suite 320  
Arlington, VA  
22201-3352  
703.525.5110  
703.525.5122 FAX

P.O. Box 17655  
Arlington, VA  
22216-7655

[www.flottco.com](http://www.flottco.com)