RANTA CPA + ASSOCIATES

Billing and Fee Agreement
2025-2026

Dear Clients:

Each year we update our billing and fee policies for the various services we provide.

We separate our work into two primary categories: **tax services** and **accounting services**. We encourage you to read our **Services** page on our website to understand how varying levels of engagement translate to our fees. Tax services include federal and state income tax return preparation, planning, and special research or consulting projects. Accounting services includes bookkeeping and write-up work, preparing financial reports, state and local business excise tax returns, payroll, and accounts payable and receivable services. Tax service engagement letters are published on an annual basis, and accounting services engagement letters are issued prior to starting new recurring work or projects and updated annually. This **Billing and Fee Agreement** is supplemental to our existing engagements and contracts, and is intended to provide transparency in how we bill for services rendered.

We employ a ***value-based billing model*** in our recurring engagements in that we do not bill separately for quick questions during the year, but rather based on our scope of work, ongoing meetings and communications, as well as specific circumstances and transactions over the course of the year. It is our hope that this encourages each of you to contact us without hesitation. We have found that ongoing communication with clients leads to more successful engagements and fewer surprises throughout the year.

For projects in which we invoice based on hourly rates, our staff hourly rates are as follows:

- Partners $450 per hour
- Managers $300 per hour
- Senior Tax Staff $250 per hour
- Tax Associates $200 per hour
- Bookkeeping & Accounting Staff $150 per hour
- Administrative Staff $75 per hour

We update our billing rates on an annual basis.

Fees for our services will be based on our minimum fees and standard hourly rates. Out-of-pocket expenses, if incurred, will be billed for reimbursement. Payment for service is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. If we have not received payment within 30 days of our invoice, all work may be suspended until your account is brought current. In the event we stop work or withdraw from our engagements as a result of your failure to pay on a timely basis for services rendered, we shall not be liable for any damages which occur due to our termination of services.

We review current and past information to determine a client's tax and accounting needs, then define our service level and scope of the engagement. Billing may occur on a one-time or project basis, as well as monthly, quarterly, or annual basis for recurring services. Projects billed hourly will be defined as such, and a retainer would likely be collected for large projects. Project billing is a function of time and applicable partner or staff rate. Special billing rates for projects may also be assigned.

We generally provide a range when quoting projects, because while data entry time is relatively easy to predict, it is more difficult to determine the time required to gather all your information and perform our due diligence if figures appear to be incorrect, or if information is missing. If our expected fees will exceed our estimate provided, we will provide you with notice and require your authorization prior to incurring more time or expense on your behalf.

We look forward to working with you, and we welcome your questions and feedback.

Sincerely

Ranta CPA + Associates

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