

# Steven L. Jager, C.P.A.

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An Accountancy Corporation • Admitted to Practice in the United States Tax Court

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## **MY FIRM/CLIENT COVENANT** Our Mutual Rights and Responsibilities

### **I. WHAT YOU CAN EXPECT FROM MY FIRM**

1. **MY BEST EFFORT:** I have trained very hard in my field in order to provide you with excellent accountancy workproduct, advice and counsel. In tax controversy or in litigation support matters, I can make no guarantees as to the outcome; in these as in every engagement, I promise to give you all of my experience, training and energies in my representation.

2. **PROMPT RETURN OF PHONE CALLS:** I understand how important it is to you that your phone calls be promptly returned. If I cannot return your call within a day (which sometimes happens) I shall make every effort to have a staff member call to explain why the call has not been returned, and approximate when it will be returned. If your call is urgent, please advise me so that I can make sure I am able to reach you in the event immediate contact is needed.

3. **THE TRUTH AS I SEE IT:** I know you did not retain my Firm to be “yes” accountants - and I shall not be. Thus, I promise to tell you the truth as I honestly see it – even if the truth is unpleasant.

4. **KEPT PROMISES:** If I tell you I will perform a service, I will do so when promised. On those rare occasions when a matter of great urgency forces me to delay work on your engagement, I will advise you of what is happening and tell you when the work will be performed.

5. **TO KEEP YOU INFORMED:** I am aware that your project or matter is very important to you, and I will endeavor to keep you apprised of any developments and progress on you matters.

6. **TO TELL YOU WHAT IS GOING TO HAPPEN STEP BY STEP:** In tax controversy matters, a great cause of anxiety among clients is that they do not understand how the tax administration agencies and their procedures work. I will do whatever possible to tell you what to expect before it happens so that you are not surprised.

7. **DETAILED BILLING:** You have the right to know what you are being charged for. My billing statements are quite specific regarding both fees and costs. NOTE: I know that there is some confusion concerning these two (2) expenses: **Fees** are what we charge for services rendered on your behalf. **Costs** are necessary expenses paid to assist with your engagement. I encourage you to review your bill carefully every month, and if you have any questions, to please feel free to contact me promptly on any such point.

8. **TO BE TREATED WITH RESPECT:** You are my client, and as such, you deserve the utmost respect from your CPA and staff. If this courtesy is breached, you have every right to speak up about it.

## **II. WHAT I EXPECT FROM YOU**

1. **TO TELL ME THE TRUTH:** In order to be at my very best, I need you to tell me the whole truth about your matter, even if it is unpleasant and even if you think it may hurt you. Remember, our success depends on the accuracy of the information I receive, but please remember that what you tell me may not be “privileged”, as I am not an attorney. If there are any “sensitive issues” that might require the protection afforded by privilege, then I should be retained by your own attorney who appoints me as his/her agent prior to making any statements or disclosing sensitive information. In this way, our communications become an extension of the attorney’s “workproduct” and are more likely to be protected. When in doubt, please ask!

2. **TO BE PREPARED:** Do your homework before you consult with me. For example, if you have things to tell me or questions to ask, try writing them down ahead of time so nothing is forgotten. Preparation allows us to all work more efficiently, which saves you money.

3. **TO COMPLY PROMPTLY WITH MY REQUESTS:** During the course of my representation, I may ask you to do some things to help me help you. At such times, please do your part and comply promptly with these requests. After all, you are the ultimate beneficiary of my work.

4. **TO TELL ME HOW YOU FEEL:** If you are satisfied with my work (which I hope and expect you will be) please tell me. If, for some reason you are not, also please tell me so that, we can discuss the matter.

5. **TO BE PUNCTUAL:** If you have an appointment, whether here at my office, or elsewhere, please be on time. If, however, you are unavoidably delayed, or you need to cancel, please call the office.

6. **TO HONOR ALL BILLING PROMPTLY:** It is very difficult to devote Firm resources, energy and talent if billings are not timely paid, and this is simply not fair. If you have any concerns whatsoever about any specific billings or if you are unable to pay any billing upon presentation, please call me to discuss the issue openly and honestly as soon as possible.

7. **TO ASK QUESTIONS:** If at any time you do not understand something that is, or is not, happening, or will be happening, please feel free to ask questions. After all, you have the right to know.

Thank you for selecting my accountancy corporation to represent you. I look forward to being of service to you.