



CLIENT ACCOUNTING MANUAL

REV: May 14, 2024

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PART I

Using This Manual

Using This Client Accounting Manual

This manual is designed to acquaint you with Strategis CPAs & Consultants, PA (“Strategis” or “the Company”) and provide you with information and practices that have been developed to help you get the most from our relationship. We encourage you to read it thoroughly and refer to it as necessary. If anything is unclear or confusing, please speak with your Client Manager or partner. We welcome your feedback.

This Manual is not a Contract

The information contained in this manual and any appendices are not intended to create a contractual obligation of any kind. It was developed at the discretion of management and may be changed at any time, at the sole discretion of Strategis.

PART II

Client Communication

Communicating with our Staff

We operate as a team to provide you with bookkeeping, payroll, accounting, tax, and other financial services.

Office Phone: (813) 931-2551
Office Fax: (813) 931-4812

Staff Accountant questions should be directed to:

Staff Accountant Name, email address, & extension

Tax questions should be directed to:

Client Manager Name, email address, & extension

When you call our office, you will reach our voicemail system. Please enter the person's extension you wish to speak with. We attempt to return all calls by the close of business the following day. If your question is urgent please email your accountant and mark URGENT in the subject line of the email.

Correspondence from Our Office

Please consider creating a policy that instructs your employees not to open mail from our office. From time to time we may send you confidential items pertaining to your personal or company finances that you may not want your employees to know about. Working together on this issue will ensure that your privacy is maintained.

Monthly Reporting

The monthly maintenance of your books and records is extremely important for planning and making better business decisions. We make every effort to provide you with complete and accurate information in a timely matter. However, we can only do this if **you** make sure we have online access to all bank and credit card accounts.

Bank and Credit Card Login

Online access to your bank and credit cards is required for us to prepare your accounting as quickly as possible, manage bank and credit card feeds, view all transaction detail we may need to reference, and minimize data input. Most banks and credit card companies will provide you with an **Accountant's Read-Only Login** for this purpose. If we do not have online access to all accounts, it will result in additional fees and delays in completing your

work. We are happy to help you provide the necessary information to your bank and credit card companies to set up logins. **If your bank does not offer this option, you will need to download the bank and credit card statements and check images yourself and upload them to Liscio by the fifth of the following month.**

Using Liscio for Secure File Transfer

We use Liscio as a secure messaging and file-sharing app. Liscio provides a secure platform from which to direct message our staff (rather than email), to securely send documents, files, and other attachments to our staff, and provides 24/7 access to electronic copies of documents provided to you by our firm. Liscio is available using the app on your phone or via the web from our Client Center located at www.strategiscpa.com. An invitation to set up a login for Liscio will be sent to you via email.

Adding and Removing Additional Authorized Users in Liscio

As indicated above, Liscio is used for secure file transfer and some clients require access to Liscio for **some of their** employees other than the owners. We recommend discussing this with your Client Manager so everyone is clear on exactly what records an additional authorized user will have access to. We can only limit access to a company and not to a certain type of document so it is important to be certain about what documents might be available to other authorized users. It is equally important to notify your client manager immediately when an employee leaves your company so we can promptly remove access to your documents. Please request a Liscio Account Access Authorization form to request any additions and provide written notice to for any removals.

Using Safe Send Returns

We deliver tax returns securely via SafeSend Returns which provides a more user-friendly experience. If you have multiple companies and wish to have all tax return delivery funneled through a “controller”, please discuss this with your client manager. If you have any questions regarding using either of these programs, please contact us.

PART III

Income

Bank Deposits Other Than Sales

It is important that you let us know if you make deposits for anything other than sales or revenue-related items. These could take the form of personal loans, bank loans, vendor rebates, tax refunds, etc. Please indicate this on a scanned copy of the check deposited. We assume all deposits are revenue.

Sales/Accounts Receivable

Unless you have specifically engaged us to do so, it is your responsibility to prepare customer invoices and receive payments in QuickBooks. We will contact you to reconcile any differences from received funds and funds deposited to the bank.

Florida Sales and Use Tax

The Florida Department of Revenue will notify you of your Sales and Use Tax filing frequency. The Department reviews each sales and use tax account annually to determine the correct filing frequency for the next year. A letter notifying you of a change will be mailed to you. If we are engaged to prepare your Florida Sales and Use Tax Returns, we will prepare and electronically file the return and make the payment online from your bank account based on the sales and/or use tax information you provide to us. It is extremely important that you submit your sales information on a timely basis for us to prepare the return and meet the timely filing requirements.

You must provide us with your sales information no later than the 5th of the following month for us to be able to submit it by the due date. Your sales tax is considered timely paid if it is processed online by the 19th of the following month. **We are not responsible for late filing or late payment penalties and interest for information received in our office after the 5th of the following month.**

It is important to make sure that your QuickBooks, cash register or point-of-sale system has been programmed to correctly apply state laws regarding taxable sales and rates.

Additionally, it is important to make sure that your vendors are charging you sales tax not only at the correct rates, but on items that are subject to sales tax. If a vendor has not charged you sales tax on items they should have, then you are required to pay Florida Use Tax.

Florida Use Tax is due and payable on items where sales tax has not or will not be collected. For example, Florida Use Tax would be due if you purchased a piece of equipment (not for resale) from a Georgia vendor (not your state of residency) for delivery into Florida and the vendor did not collect and remit Florida Sales Tax for use in Florida (your state of residency). If you received the property in Georgia and Georgia Sales Tax was collected on the sales

receipt, generally you are not subject to Florida Use tax. The rules are very peculiar and can be applied in unexpected ways so please contact us if you have a question regarding a specific item.

PART IV

Expenses

Business Connection of Expenses Paid

Only expenses and capital expenditures directly related to this business should be paid from this business. Don't pay personal bills from a business account and do not pay bills for another business from this business. Our services are not designed to identify personal expenditures or expenditures related to another business and therefore, the presumption is that all expenditures from this business are directly related to this business.

Payment of Personal Expenses with a Business Check or Credit Card

Never pay personal bills from a business bank account or business credit card. Doing so results in significant additional and unnecessary time and expense by us and your staff.

There is one exception to this general rule. In many cases, business owner's make their estimated tax payments directly from the business that generated the income that is resulting in the income tax due. These payments are coded to the distribution account. Any other personal expenses paid using business funds will be coded to the distribution account.

If you are unlucky enough to get selected for a tax audit and personal expenses are **not being paid** by the business, the IRS will select a sample of disbursements to examine to determine if there are necessary adjustments. However, if they find **personal expenses are being run through the business**, instead of sampling relatively few transactions, they are now compelled to review all transactions. This can add weeks to the audit and require thousands of dollars of additional time to create the necessary documents and then explain them to the examining agent. While IRS examinations are rare, they are like any catastrophic event. The odds may be one in a thousand of it occurring, but if it happens to you, the odds just became 100%.

Chart of Accounts and Coding of Disbursements

We use a standard chart of accounts which we can modify to fit your needs. We supply this chart of accounts to you during installation. See **APPENDIX B – Chart of Accounts**.

If you use QuickBooks to prepare your checks, we will update the general ledger chart of accounts in QuickBooks so you can select the correct account when preparing the check or recording the payment. There is a drop-down box with general ledger codes you can select from or just type in the account name or number. There is a memo area that can be used to enter a description for payments you are unsure on how to code. Since every payment requires a general ledger account number to be entered, **if you are unsure how to code something, select account #7890-Suspense**. This account is a sign to us that you need assistance with that entry.

Credit Cards

As discussed above you are ***strongly recommended*** to use a separate business credit card for business purchases. Do not use your personal credit card. The IRS does not approve of mixing business and personal purchases on the same credit card.

For your records, keep the receipts with the original credit card statement and file them accordingly. Maintaining a scanned copy is recommended due to the type of paper the receipts are on and the way they fade over time. We do not need copies of these receipts unless they are for Capital Asset purchases.

Debit Cards

Debit cards are highly ***discouraged*** for business use for many reasons. It is extremely difficult to maintain an accurate checking account balance throughout the month when using debit cards and financial control is greatly diminished. Using a credit card instead of a debit card frees up an entire month of cash flow. In addition, debit cards do not help when attempting to enhance your credit score, and they don't generally offer the perks (airline miles, cash back, etc.) that credit cards provide.

Other Electronic Transactions (ACH/Wire)

Electronic transactions include electronic bill payment systems and vendor generated debits to your account. If you use electronic bill payment systems and/or vendor generated online payments we will require you to provide an explanation of each electronic transaction. This should be done at installation and we should be notified when additional online payments are set up.

Accounts Payable (Bill Pay Services)

If we provide bill pay services for your business, we will review the steps necessary to use Bill.com and delivery of bills for your approval and payment in a separate document or correspondence.

Expense Reports

Expense reports are used to account for, and record business expenses paid personally. This would include business expenses paid by personal cash, from your personal checkbook, or with a personal credit card. List the items by category on the Expense Report and write a company check to yourself to reimburse for these expenses. See **APPENDIX D – Expense Report**.

Capital Asset Purchases

A "Capital Asset" is a unit of tangible personal property with a useful life exceeding one year and a per unit acquisition cost exceeding \$2,500. Capital assets are capitalized and depreciated over their useful lives. The full acquisition cost of tangible personal property

below this threshold will be expensed in the year purchased if a written Capitalization Policy is established (see below).

Capital Assets include furniture, computers, equipment, vehicles, and leasehold improvements. When you purchase anything that meets this description, you will need to provide us with a copy of the receipt for the item as well as any lease or finance agreement associated with it. You should retain in a permanent file a copy of all purchase receipts for any items being depreciated.

We suggest you maintain copies of all asset purchase receipts because the Florida Department of Revenue (“FDOR”) will assess sales tax on any depreciable asset unless you can prove sales tax was paid and reported on the original purchase invoice by producing a copy. The FDOR has a five year statute of limitation (which is longer than the IRS three year statute of limitation) and will request copies of your depreciation schedule for all five open years and as well as copies of all purchase receipts for all assets reported on those depreciation schedules.

Capital Assets exceeding \$500 are also subject to Florida Tangible Personal Property Tax. Capital assets between \$500-\$2,500 need to be tracked, even though they are fully expensed, to file the Tangible return. You will need to provide a detailed description of these assets to us.

Capitalization Policy

The IRS requires businesses to establish a written Capitalization Policy to allow Capital Assets costing \$2,500 or below to be deducted in the current year as an operating expense. [A copy of a Capitalization Policy is available here.](#) Or, see **Appendix E – Capitalization Policy**. This document should be signed and a copy provided to us via Liscio.

Florida Tangible Personal Property Tax Returns:

Florida counties require Tangible Personal Property (“TPP”) tax returns to be filed by April 1st of each year for all reportable TPP owned as of December 31st of the prior year. A separate return must be filed for each business location. Generally, there is a \$25,000 exemption threshold for assessed TPP value. However, to receive this exemption, **a return must be filed in the initial tax year in which a capital asset is purchased.**

Items purchased that have a useful life exceeding one year and a per unit acquisition cost exceeding \$500 or more, although expensed for income tax purposes, typically must be reported on the annual TPP tax return. Although assets costing between \$500 and \$2,500 are expensed in the year of purchase, they must be coded to general ledger account **#7162 Deminimus FF&E (<\$2,500)** to make it easier to identify and report on the TPP tax return.

Sale or Disposal of Capital Assets:

When you sell or dispose of any capital asset, please notify us in the month this occurs so we may update your records. Additionally, at year-end, we will ask you to verify all assets listed on your business depreciation schedule are still in use. Please be sure to respond promptly

to this request. Keeping this information up to date will save you money in personal property taxes and maximize any write offs of undepreciated costs.

Business Use of a Vehicle

If your business owns the vehicle that you drive for business purposes, all vehicle expenses including gas, oil, repairs, insurance, etc. should be paid by the business. Business mileage information will need to be reported to us each year **for the period December 1 of the prior year to November 30 of the current tax year**. Using a November cutoff is necessary to allow sufficient time to include the personal use value for any personal or commuting miles as additional income in your Form W-2. To do this we need the total miles driven, as well as a total for personal, commuting, and business miles driven.

If you own the vehicle personally, the business should not pay any of these expenses. All related costs should be paid from personal funds. The number of business miles driven should be reported on your expense report and reimbursed at the standard mileage rate. Please contact us if you are unsure of the current standard mileage rate.

If your business owns other vehicles that have any personal use and are not left on site at your business overnight, we will discuss creating a vehicle use policy with you.

Vehicle expenses are highly scrutinized during IRS audits, and you must have written evidence supporting your business and personal mileage to substantiate vehicle expenses. **Without this written proof, you could lose your entire deduction for vehicle expenses.** Adequate records will show the business miles driven, dates, destination, and **the business purpose**. There are apps for your phone such as Mileage IQ that make tracking business miles driven substantially easier.

Meal and Entertainment Expenses

Beginning January 1, 2018, expenses incurred for entertainment, amusement, or recreation are no longer deductible. Dues or fees to any social, athletic, or sporting club are also non-deductible. While entertainment expenses are not deductible, meal expenses paid in connection with business entertainment are deductible if the cost of the meal expense is billed separately or broken out on the bill. Otherwise, meals expense included as part of entertainment is not deductible for tax purposes.

Generally, the deduction for business related meals is limited to 50% of the expense. However, you may deduct 100% of the cost of meals that are furnished to employees at company picnics or holiday parties. Meals furnished to employees at the site of an employer's restaurant or catering service are also 100% deductible. Meals that qualify as a de minimis fringe benefit (**expenses that have a value so small as to make accounting for them unreasonable or administratively impracticable**) are also 100% deductible. We use separate accounts to track 50% and 100% deductible meals. Please discuss this with your accountant if you would like more clarification.

Meal expenses are highly scrutinized during IRS audits. You must keep adequate records to substantiate these expenses. Adequate records will show the name and location of the

restaurant, dates, charges for the meals or entertainment, the names and number of people served, and **the business purpose**.

Charitable Contributions

Charitable Contributions made from your business typically flow through to your personal return, so the same rules apply to businesses as individuals. Please remember that for gifts greater than \$250 you need to have written acknowledgement (a letter) from the charitable organization. A cancelled check is not sufficient. The acknowledgement must contain the name and address of the organization, date and location of the contribution, and a description of the property, as well as the statement, **“No goods or services were received in exchange for this donation.”** You can check to see if an organization is eligible to receive deductible donations by checking this website <http://apps.irs.gov/app/eos/>. If you are donating merchandise, food, gift certificates, etc. you do not need to worry about a receipt as those items are deducted through the normal course of business. Contact our office with any questions about donations.

Petty Cash System

Due to the ease of theft and fraud, we discourage the use of a petty cash fund. If you choose to maintain a petty cash fund, begin the petty cash system by placing an appropriate amount of cash (\$50, \$100, \$200, etc.) in an envelope (or cash box, drawer). When an expense needs to be paid, cash is taken from the envelope and a slip indicating who took the money is placed into the envelope. Any change and a copy of the receipt from the purchase are placed back in the envelope. Remove the original slip.

At all times the total of receipts, slips, and cash should equal your designated petty cash amount.

When petty cash runs low, simply write a check for the total of all receipts. Cash the check and put the cash in the envelope. This should bring your cash back up to its designated level. Total each category of expenses and code the check accordingly. Staple the receipts and petty cash summary together, indicate the date and check number, and file it in paid bills.

Record Retention

Make sure you have receipts for all expenditures related to your business. A cancelled check is not sufficient. Be prepared, in case of an audit, to explain the business reason for expenditures. For unusual items, or any items that could be construed as personal in nature such as automobile, travel, meals, or other similar expenditures, it is a good idea to make a notation on the bill/receipt while the information is fresh in your mind. Failure to do so may result in disallowance of any deduction.

Also, maintain copies of leases, bank loans, and other permanent long-term legal documents in files that are easily accessible. Regular invoice and receipt files along with income records and reports should be maintained in annual files. These files should be archived at the end

of each year and new ones set up at the start of each new year, whether in paper form or scanned copies in directories on your computer or file server.

Credit card receipts tend to fade over time and we highly recommend scanning copies so you can provide legible copies if required in an audit.

All bank statements, cancelled checks, bank deposit records, and paid bills should be kept for seven years. Cancelled checks for taxes and contracts should be retained permanently. Cancelled checks for asset purchases should be kept for the life of your business plus seven years. Credit card receipts should be kept with the credit card statements for seven years. Copies of credit card statements without the individual receipts is not sufficient if your return is examined. See **APPENDIX C – Record Retention Policy**.

PART V

Payroll and Contract Labor

Using our Payroll Services

We offer full-service payroll in addition to our bookkeeping and tax services. This includes direct deposit to employees, payment of tax liabilities, and filing government payroll tax returns (quarterly and year-end). All taxes and net pay are paid when the paychecks are processed so there is no need to make payroll tax deposits later.

Taxes Withheld

Never use the tax money withheld from employees for other business purposes, and always pay these taxes on time. Even if the business files for bankruptcy, you are still personally responsible and liable for these taxes. The IRS is merciless in collecting these taxes. You can avoid this hassle by utilizing our payroll service because tax withholding is pulled from your bank account and paid to the tax authority at the same time as the net payroll is pulled.

Employee Advances

We strongly discourage employee advances. If you advance employees' pay with a check written prior to a regularly scheduled pay date, code this check to general ledger account **#1103-A/R-employees**. Deduct this amount from the next paycheck in its entirety or a schedule of repayment that you have agreed to in writing. It is your responsibility to track these advances. If employees pay you back with a personal check or cash, please make a separate bank deposit and describe that this is an employee advance being repaid.

“Under the Table” Payments

Never pay anyone “under the table.” For one thing, you will not get a business deduction for the payment. This means you end up paying the federal and state income taxes, as well as the social security tax. In essence, it ends up costing you up to 50% more! In addition, you are also setting yourself up for a lot of potential problems. Remember, the person you make this kind of deal with today may be the person who will report you tomorrow. We have seen this happen numerous times **It is just not worth it.**

Payroll Records

Records related to the payment of salaries and wages, including all deductions and adjustments from gross pay, records related to reporting hours worked and time sheets, original W-4, W-2 and I-9 forms, employment tax returns, and payroll journals should be kept for seven years.

New Employees

Each new employee must fill out a “New Employee Packet” consisting of form W-4, Form I-9, direct deposit authorization form, and a Florida New Hire Reporting Form. All forms are available [here](#) on our website on the Resources page. Completed packets must be returned to our office at least three days prior to the employee’s first pay day. If this is your first employee, you will need to contact your insurance agent and obtain worker’s compensation insurance. It is extremely important that the employee fill out the I-9 and that you receive, review, and copy the documents as required in section 2 of the I-9 form. Please keep the I-9 and copies of the documents in your employee file.

Employee vs. Independent Contractor

The Department of Labor is really starting to investigate this area, and it important that you properly classify your workers to avoid penalties for misclassification. Please see **Appendix A – Employee vs. Independent Contractor** for a complete discussion of this topic or speak to your bookkeeper if you have any questions.

If you determine a payee is a contractor and not an employee, you must complete a Florida New Hire Reporting Form.

Also, remember that before you make any payments to an Independent Contractor you must have them complete an IRS Form W-9 and provide it to your bookkeeper. A copy of this form can be found [here](#) on our website on the Resources page under Government Forms.

Part VI

S Corporations

There are several tax issues unique to businesses that have elected S corporation status that require different tax treatment than other types of entities.

Distributions to Shareholders

If your S Corporation was **never** a C corporation prior to electing S status, it has no C corp earnings and profits, and all distributions to shareholders are considered to be a return of basis in the shareholder's stock. Distributions up to the amount of basis are nontaxable. Distributions in excess of basis are taxed at capital gain rates.

If your business **was** a C corporation for any period prior to electing S status and distributions are from earnings and profits while a C corporation, they are treated as dividends and taxed at the current dividend rate. A Form 1099-DIV is required to be filed if these types of distributions are made.

Distributions to corporate shareholders are required to be in proportion to stock ownership. The IRS may view disproportionate distributions as an attempt to circumvent the single class of stock requirement and this may cause the loss of S corporation status which is extremely bad. For example, an S corporation with two shareholders that each own 50% of the stock are required to take equal amounts of distributions. However, if one shareholder owns 60% of the stock and the other owns 40%, then the 60% shareholder will take 60% of the total distributions and the 40% shareholder will only take 40%. If distributions from the corporate checking account will be used to make personal tax estimates, it should be documented in the corporate minutes.

Shareholder Employee

Shareholder's that perform services for an S corporation must be paid a reasonable salary. Otherwise, the IRS can reclassify distributions as wages and the corporation would be liable for back payroll taxes and related penalties and interest. Shareholders should be paid a salary that is reasonable in relation to the work performed. Both the number of hours worked, and the type of work performed influence what is considered reasonable compensation. Additional information regarding the amount of reasonable compensation for your particular situation may be found by going to either of these websites: www.salary.com or <https://www.bls.gov/bls/blswage.htm>.

Part VII

Other Business Information

Financial Statements

Financial statements will generally be prepared on the basis of accounting that is used for income tax purposes.

We want to help you learn to read and understand your financial statements so please call us with any questions if you need assistance. This is your management tool. Use it. Help us to put it in the format that is most useful to you and allow us to spend time with you to help you learn how to use it. During a strategy session, we will go over your financial statements with you in depth.

Errors, Fraud, and Other Irregularities

Our engagement is not intended for, nor can it be relied upon, to detect errors, fraud, or other irregularities occurring within your business or your financial records.

Sale or Purchase of a Business

If you are thinking of selling your business or buying another business, please call us. We can help with many aspects of the transaction to make this process more understandable.

Sales involving corporations either involve the sale of the stock or the sale of the corporate assets. The sale of the corporate assets requires allocation of the purchase price to each asset that is sold to determine the buyer's basis in each acquired asset and the seller's gain or loss on the sale of each asset. The sales price is allocated to the following asset category types: cash, accounts receivable, inventory, furniture and fixtures, land, buildings, equipment, with the balance being assigned to goodwill or similar intangible assets.

It may be advantageous for both the purchaser and the seller to obtain a professional valuation or appraisal of assets because an improper allocation can mean the difference between writing off the amount in one year (cost of goods sold) vs. seven years (furniture, equipment, etc.) vs. 39 years (buildings), or paying ordinary income tax rates instead of capital gain rates. Goodwill and other intangibles are written off over 15 years.

Both the seller and buyer must file IRS Form 8594. This form requires the name, address, and federal EIN number of each party as well as an allocation of the sale/ purchase price that is agreed to by both parties. We recommend that both the buyer and the seller agree to this allocation to each asset class as part of the final sale/ purchase agreement. We can assist you with this.

Consulting services related to the sale of your business is billed as a separate engagement.

Business Liquidation

Please call us as soon as you determine you want to close your business if a sale is not possible. There are important details and costs to manage in this stage. Our time spent on the liquidation or winding down of a business is billed separately as an out-of-scope fee.

Respecting the Corporate Form and Corporate Maintenance

Depending on what type of corporation you have and the state where it was formed, you must maintain at least two officers and conduct at least one annual meeting to document the activities of the corporation. Always remember that you are a separate and distinct entity from your corporation and that there must be a structure for every transaction you have with the corporation.

Please note that this is a general discussion and should not be viewed as legal advice for your particular situation. We urge you to discuss these items with your attorney before deciding on a course of action.

Entity Set-up

Be sure that your entity is set up properly. It is not enough to simply file your Articles of Incorporation or Organization with the state. There are many other items that need to be addressed, including an organization meeting, issuance of stock or membership units, preparation of by-laws or operating agreement, officer designations, annual meetings, meeting minutes, etc.

Pricing

The price quoted in our engagement agreement is based on the transaction level (number of checks, deposits, number of employees, etc.) that you provided. After 90 days, we will re-evaluate our pricing based on actual activity. Our price is based on the promise that you will provide us with accurate and timely information. Late and/or inaccurate reporting without regard to other factors, may increase your price by 15% or more. We may also consider terminating the engagement. At a minimum, we will evaluate all fees annually and if your business is growing quickly, additional pricing reviews may be necessary.

The engagement agreement provides a listing of all included services. Services specifically outside the scope of this agreement include but are not limited to:

- Individual tax preparation.
- QuickBooks consulting.
- QuickBooks conversion from desktop to QuickBooks Online (QBO).
- Representation of the taxpayer due to an IRS or other governmental agency audit.
- Preparation or compilation of financial statements for outside parties.
- Response to IRS notices that were not caused by the accountant.
- Sales Tax and state income tax nexus studies.
- Consultations regarding the sale, purchase, or financing of a business.
- Special request activities.

You will receive an invoice for any additional services.

Strategis CPAs does not perform financial statement reviews or audits. If one is required, we can refer you to a CPA firm that can provide these attestation services.

Referrals

We genuinely appreciate your referrals. If you are receiving good service from us, please recommend us to other small business owners. If you are not happy with our services, please let us know as soon as possible.

CLIENT ACCOUNTING MANUAL ACCEPTANCE FORM

I have received a copy of the Client Accounting Manual. A representative from your firm has reviewed the contents of the manual with me.

Client Signature – Received and Reviewed

Date

Name of business

Appendix A

Employee vs. Independent Contractor

Appendix B

Chart of Accounts

Our basic [4-digit chart of accounts](#) is available on our website. If you need a new account and it is not on this list, there is a good chance it exists on our complete chart of accounts. Please contact your client manager before adding or modifying any general ledger accounts.

Appendix C

Record Retention Guidelines

Appendix D
Expense Report

Appendix E

Capitalization Policy

Appendix F

New Employee Packet

A [New Employee Packet](#) consists of Forms W-4, I-9, Employee Direct Deposit Enrollment Form, and Florida New Hire Reporting.

Appendix G

Form W-9 Request for Taxpayer Identification Number

[Form W-9](#) is available in Resources on our website.

Appendix H

Accounting 101 – The Accounting Equation