OFER E. GABBAY & COMPANY P.C.

Certified Public Accountant

128 Summit Avenue Hackensack, NJ 07601 Tel: 201.883.1000 Fax: 883.1145 Website: Gabbayco.com

Payment Policy

Our office payment policy is that all returns must be paid in full prior to filing. If you're not in compliance with our office payment policy, we will cease all services, including, but not limited to, submission of your tax return(s).

We have made the following payment methods available to you

- 1. ACH (preferred method)
- 2. Credit Card
- 3. Payment by check
- 4. Bank Wire

We reserve the right to cease providing any additional services, including, but not limited to, transmitting your return until our invoice is paid in full, furthermore, we will not be held responsible for any late filing or late payment penalties imposed on your account by the IRS or State authorities due to your non-compliance with our payment policy. Only upon receipt of your payment for our services, will your account be in good standing and we will continue to provide additional services, including but not limited to, transmitting your return electronically or forward you a copy of your current year tax return(s).

By requesting that we prepare your income tax returns, you understand that this is your agreement to pay us for such services.