OFER E. GABBAY & COMPANY P.C.

Certified Public Accountant

128 Summit Avenue Hackensack, NJ 07601 Tel: 201.883.1000 Fax: 883.1145 E-Mail: Gabbayco.com

Payment Policy

Per the Internal Revenue Service paid preparer policies, we can only transmit your return upon receiving payment as we sign the return as paid preparers. Substantial penalties have been imposed on tax professionals for falsely signing and submitting a tax return prior to compensation. As such, we are providing you with the following options for submitting your payment to us.

- 1. Payment by check
- 2. Payment by credit card Please provide type of card, card number, expiration date and the security number located on the back.
- 3. ACH agreement for direct payment from your checking or savings account. We will send you an authorization form.

We reserve the right withhold transmission of your return(s) 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 due to your outstanding balance to us.

Only upon receipt of your payment for our services, will we transmit your return electronically or forward you a copy of your current year tax returns(s).