

**AMENDMENT TO AGREEMENT  
BETWEEN THE COUNTY OF SAN MATEO AND  
VAVRINEK, TRINE, DAY & CO., LLP**

THIS AMENDMENT TO THE AGREEMENT, entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the COUNTY OF SAN MATEO, hereinafter called "County," and VAVRINEK, TRINE, DAY & CO., LLP, hereinafter called "Contractor";

W I T N E S S E T H:

WHEREAS, pursuant to Government Code, Section 31000, County may contract with independent contractors for the furnishing of such services to or for County or any Department thereof;

WHEREAS, the parties entered into an Agreement for Certified Public Accounting services on February 24, 2014; and

WHEREAS, the parties wish to amend the Agreement to increase the amount by \$75,000.

**NOW, THEREFORE, IT IS HEREBY AGREED BY THE PARTIES HERETO AS FOLLOWS:**

1. Section 3 Payments of the agreement is amended to read as follows:

In consideration of the services rendered in accordance with all terms, conditions, and specifications set forth herein and any Exhibit(s) or attachment(s) attached hereto, County shall make payment to Contractor in the manner specified herein and in Exhibit A. In the event that the County makes any advance payments, Contractor agrees to refund any amounts in excess of the amount owed by the County at the time of contract termination. County reserves the right to withhold payment if County determines that the quantity or quality of the work performed is unacceptable. In no event shall total payment for services under this Agreement exceed ONE HUNDRED SEVENTY FIVE THOUSAND DOLLARS (\$175,000).

2. Original Exhibit A is replaced with Revised Exhibit A, (rev. 10/1/2015).
3. Original Exhibit B has been added to the agreement, (added date 10/1/2015).
4. **All other terms and conditions of the agreement dated February 24, 2014, between the County and Contractor shall remain in full force and effect.**

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have affixed their hands.

COUNTY OF SAN MATEO

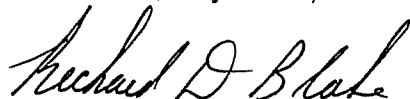
By: \_\_\_\_\_  
President, Board of Supervisors, San Mateo  
County

Date: \_\_\_\_\_

ATTEST:

By: \_\_\_\_\_  
Clerk of Said Board

Vavrinek, Trine, Day & Co., LLP

  
\_\_\_\_\_  
Contractor's Signature

Date: 11/18/15

Date: October 1, 2015

**Exhibit A**

In consideration of the payments set forth in Exhibit B, Contractor shall provide the following services:

- A. Provide a competitive, clearly defined and reasonable fee schedule;
- B. Provide a Tax Return Delivery cover sheet that indicates the client's name, tax year, type of tax return (if Estate/Fiduciary return includes period covered), if final return and charge (example to be provided by the County);
- C. Provide an itemized billing of all charges, with one billing per client, which details how the final charge is determined; include tax authorization numbers provided by County in the billing statements for cross reference. (PA-2012 #2-1...2...3... etc. so that the tax prep authorization records can match with billing statements);
- D. Provide research services into tax circumstances of our clientele (e.g., amend a prior return);
- E. Provide assistance in determining values for tax basis when records are not available, and provide a recommended basis value when necessary;
- F. Understand our type of clientele and the condition of their affairs (i.e., many times the records needed for filing are simply not available, and it may require correspondence, either verbal or written, between the preparer and the IRS or FTB explaining the situation);
- G. Have the ability to file timely extensions when the April 15th deadline is unable to be met;
- H. E-file when possible, and promptly provide the E-File Acceptance Report (parameters defined by the County);
- I. Provide three hours of annual tax preparation training to the Public Administration staff on tax law changes and processes at no cost;

- J. Provide consultation on and review of filing requirements, including identifying missing information, at no cost;
- K. Provide easy access and high-quality customer service, including pick-up and delivery of returns and/or documents at no cost;
- L. After all available documentation is provided on all return types (extension, prior, pending, amended, etc.), Tax Preparer/CPA must complete the return within ten working days (exception from February 15th through April 15th);
- M. Provide written confirmation with the explanation (e-mail is acceptable) when it is determined that no return is required; and
- N. If Proposer becomes a contractor and for any reason is unable to complete the contract or is not selected for a subsequent contract, proposer will allow the new contractor to copy existing return/file information via electronic transfer (includes Lacerte or any similar program).
- O. Provide consultation on tax notices from IRS, FTB and other taxing authorities and provide assistance in resolving the tax issues (Including correspondence, either verbal or written, between the preparer and the taxing authorities).
- P. Provide a status update for the pending tax returns once a month including what need to be done for completing the returns.
- Q. Provide all the information obtained by the preparer during the tax preparation, regardless of County's request, for the back-up of County.
- R. Revise the tax return when the return contained errors, at no cost.
- S. Provide the calculation of current outstanding balance to pay off client's tax liability and provide the calculation of current tax and accrued interests when the penalty abatement request is made.
- T. Provide consultation on fiscal year tax return when it can maximize the benefit of Estate, at no cost.

## Exhibit B

In consideration of the services provided by Contractor described in Exhibit A and subject to the terms of the Agreement, County shall pay Contractor based on the following fee schedule and terms:

- A. All services will be paid on an hourly rate as follows:

Partner	\$300/hr.
Tax Manager	\$275/hr.
Staff	\$135-\$195/hr.

- B. The range of the cost for different types of returns is as follows and depending on complexity:

Individual tax returns	\$750-\$2,500
Business tax returns	\$1,500-\$5,000
Trust tax returns	\$550-\$1,000
Estate tax returns	\$5,000-\$15,000

- C. Maximum Payment Amount: The total amount that the County shall be obligated to pay for services rendered in this agreement shall not exceed ONE HUNDRED SEVENTY FIVE THOUSAND DOLLARS (\$175,000).

- D. Method of Payment and Invoicing: Contractor shall submit monthly invoices for services performed provided by the fifteenth (15<sup>th</sup>) day following the end of the invoiced month. Invoices will list details of the services provided.