



**RE: 09/30/21 Business Personal Property Return (BPPR)**

Dear Customer:

We are beginning the process of preparing Business Personal Property Returns. This year's return is based on personal property owned during the period October 1, 2020 through September 30, 2021. The filing deadline is December 31, 2021.

**PLEASE REVIEW your current Business Personal Property Listing** that has been uploaded to your 'TFG Provided/Tax Year 2021' ShareFile folder *(if applicable)* **and follow the directions below based on your current situation:**

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**CHANGES REQUIRED:**

- Complete the enclosed Business Personal Property Questionnaire and include all applicable attachments.
- Complete and sign the enclosed Service Agreement.
- Return both the Business Personal Property Questionnaire and Service Agreement to our office no later than November 15, 2021.

**NO CHANGES REQUIRED:**

- Click below to complete this short, online questionnaire by November 15, 2021:
  - ['Business Personal Property – No Change Request'](#).
- **OR** sign and return the enclosed engagement letter along with an email to [projects@thefairclothgroup.com](mailto:projects@thefairclothgroup.com) stating "no changes".

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**Please return all documentation listed above to our office by November 15, 2021 so that we can prepare and timely file your returns.**

To learn more about Business Personal Property in Alabama, please refer to the [Business Personal Property Return Service](#) on our website or contact our office.

*The Faircloth Group, P.C.*



## BUSINESS PERSONAL PROPERTY QUESTIONNAIRE

Please complete and return to our office no later than November 15, 2021. Thank you!

**Customer Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Mailing and/or physical address update?** Yes ( ) No ( )

If yes, please list: \_\_\_\_\_

**New locations?** Yes ( ) No ( )

If yes, please list: \_\_\_\_\_

**Contact information updates (email, phone number, etc.)?** Yes ( ) No ( )

If yes, please list: \_\_\_\_\_

**Do you have licensed motor vehicles having add-on or specialized equipment (i.e. dump bodies, box type bodies, cement drums, etc.) affixed to them?** Yes ( ) No ( )

If yes, please describe: \_\_\_\_\_

**Provide an estimated value of your supplies on hand by location:**

1. Location: \_\_\_\_\_ Estimated Value: \$ \_\_\_\_\_

2. Location: \_\_\_\_\_ Estimated Value: \$ \_\_\_\_\_

3. Location: \_\_\_\_\_ Estimated Value: \$ \_\_\_\_\_

**Do you lease or rent any equipment?** Yes ( ) No ( )

If yes, please provide the following information and **attach rental/lease agreement**:

1. Type: \_\_\_\_\_ Quantity: \_\_\_\_\_ Date of Rental/Lease: \_\_\_\_\_

2. Type: \_\_\_\_\_ Quantity: \_\_\_\_\_ Date of Rental/Lease: \_\_\_\_\_

3. Type: \_\_\_\_\_ Quantity: \_\_\_\_\_ Date of Rental/Lease: \_\_\_\_\_

4. Type: \_\_\_\_\_ Quantity: \_\_\_\_\_ Date of Rental/Lease: \_\_\_\_\_

5. Type: \_\_\_\_\_ Quantity: \_\_\_\_\_ Date of Rental/Lease: \_\_\_\_\_



# THE FAIRCLOTH GROUP<sup>PC</sup>

CERTIFIED PUBLIC ACCOUNTANTS + BUSINESS ADVISORS

21908 Palmer Street  
Post Office Box 949  
Robertsdale, AL 36567  
Ph: 251.947.2470  
Fax: 251.947.2474

Customer Name: \_\_\_\_\_

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

## ADDITIONS

*Review your prior year listings (if applicable) and list all personal property additions for the period **October 1, 2020 – September 30, 2021** below.*

	Purchase Date*	Description	Purchase Amount	Amount Financed
1				
2				
3				
4				
5				
6				
7				
8				
9				
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11				
12				
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14				
15				
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23				
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25				

***\*DON'T FORGET: Please provide invoices for equipment purchases along with any financing agreements. Provide lease agreements (when applicable.)***



Customer Name: \_\_\_\_\_

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

## DISPOSALS

*Review your prior year listings (if applicable) and list all personal property disposals for the period **October 1, 2020 – September 30, 2021** below.*

	Disposal Date*	Description	Sales Proceeds	Trade Allowance
1				
2				
3				
4				
5				
6				
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***\*DON'T FORGET: Please provide bill of sale (when applicable.)***



The Faircloth Group, P.C. ("firm," "we," "us," or "our") is pleased to provide you with the professional services described below. This letter and any other attachments incorporated herein (collectively, "Agreement"), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

### Engagement Objective and Scope

We will prepare the following local tax returns for the period **October 1, 2020 – September 30, 2021**:

Business Personal Property Tax Return	Tax Year 2020 (Alabama)
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Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

### CPA Firm Responsibilities

Unless otherwise noted, we will perform our services in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants ("AICPA").

This engagement is limited to the professional services outlined above.

The above professional services will be performed based upon information you provide to us. We will perform our services under the assumption that all information you submit is true, complete and accurate according to documents and other information retained in your files. We will not verify or audit this information.

### Customer Responsibilities

Every individual, firm, or corporation owning business personal property in Alabama on October 1 of each year is required to report personal property. Any individual, firm, or corporation owning aircraft based in Alabama, regardless of use, and any individual firm or corporation that purchases a permanent trailer tag for a tractor trailer, truck trailer, or semi-trailer.

You agree to provide information needed to perform our services on a timely basis in a quality and complete format. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis.

Documentation: You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

**Ultimate Responsibility: You are responsible for maintaining a current fixed asset list and accept final responsibility for the accuracy of your tax return.** Using the information you provide to us in the [Business Personal Property Questionnaire](#) OR [No Change Request](#), we will electronically file your return to the appropriate taxing authority on your behalf and upload a copy of your return to your ShareFile folder for your records. In the event that the taxing authorities are unable to accept your returns electronically, additional procedures and fees will apply. All information is due to our office by **November 15, 2021**.

### Other Services

The agreement is not all inclusive. Other services are available upon request and are addressed below:

- Add-on Services: You may request additional services not contemplated within this agreement. We are happy to assist you with additional services as they arise. We will perform these services under a separate agreement. Additional fees will apply based on the circumstances and the service(s) requested.
- Consultations: Any correspondence and consultations beyond the services listed will be invoiced separately.
- Change orders: The engagement objective and scope may change during the course of our engagement. If the engagement objective and scope above changes or the objective and scope of any attachment changes, we will prepare a "change order" to modify our original agreement to properly serve your needs.
- Unanticipated Out-of-Pocket Expenses: Additional fees will apply to any unanticipated out-of-pocket expenses which we incur such as travel, postage, etc.
- Expedited Services: Additional fees will apply for requested expedited services and/or expedited services due to the failure to provide our Firm timely, accurate and complete information.

## Timing of the Engagement

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We expect to begin our services upon receipt of this executed Agreement, your Business Personal Property Tax Questionnaire, and other supporting data agreed to above.

Our services will conclude upon the earlier of:

- the electronic filing and acceptance of your Business Personal Property Tax Return by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities,
- written notification by either party that the engagement is terminated, or
- 90 days from the execution date of this Agreement.

**Potential Impact of COVID-19 on Services:** We and you acknowledge that governmental authorities may restrict travel and/or the movement of citizens due to the COVID-19 pandemic. In addition, we and you may restrict personnel from travel and onsite work, whether at a client facility or our facility. Accordingly, to the extent that the services described in the Agreement requires or relies on personnel to travel and/or perform work onsite, we and you acknowledge and agree that the performance of such work may be delayed, significantly or indefinitely, or may require modification. We and you agree to provide the other with prompt written notice in the event any of the services described herein must be rescheduled, suspended, or modified. We and you also both acknowledge and agree that any delays or modifications may increase the cost of the services.

**Force Majeure:** Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

## Penalties and Interest Charges

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Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

## Termination of Engagement

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You acknowledge and agree that either party reserves the right to withdraw from this engagement without completing our services for any reason, including, but not limited to, if you fail to comply with the terms of this engagement letter or as we determine professional standards require. You further acknowledge and agree that in the event we stop work or withdraw from the engagement as a result of your failure to submit payment or provide information to us on a timely basis, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

**Refund Policy:** In the event that either party withdraws from this engagement, in written or electronic format, you are responsible to pay for all our time and expenses incurred until the termination date. If the charges are higher than the deposit paid, you are required to pay the excess charges. If the charges are less than your deposit, we will refund the unused portion less a nominal charge.

**Professional Fees**

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Our professional fee for the services outlined above is based upon the complexity of the work to be performed. In addition, this fee depends upon the timely delivery, availability, quality, consistency from year to year and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis.

**Pricing:** The fee for the services outlined above will be determined by the total number of reported items, timing of filing and/or a final filing upon dissolution of a company. Each additional return within the same company will be an additional \$59 (e.g. multiple locations or item taxed separately such as airplanes, permanent trailer tags, etc.). Additional charges may apply in the event that the tasks for which management is responsible are not complete. Expedited fees may apply when applicable.

**Invoice and Payment:** Payment for services is due upon receipt of our invoice. We require payment of our invoice before we deliver the work product in association with your service. If our invoice(s) become delinquent, at our election, we will stop all work until your account is brought current, or we will withdraw from the engagement. If you would like to enjoy the convenience of automatic billing, please complete a [payment authorization](#) form and we will automatically bill your debit or credit card when your payments are due.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney’s fees, resulting from management’s knowing misrepresentations to us.

*We appreciate the opportunity to be of service to you. Please date and execute this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement.*

Sincerely,

*The Faircloth Group, P.C.*

Accepted:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name & Title

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Date

Please remit payment by check, payable to The Faircloth Group, P.C., P.O. Box 949, Robertsedale, AL 36567. Payments may also be made online at [www.thefairclothgroup.com](http://www.thefairclothgroup.com) (click “Pay Deposit/Invoice” in the top right corner).