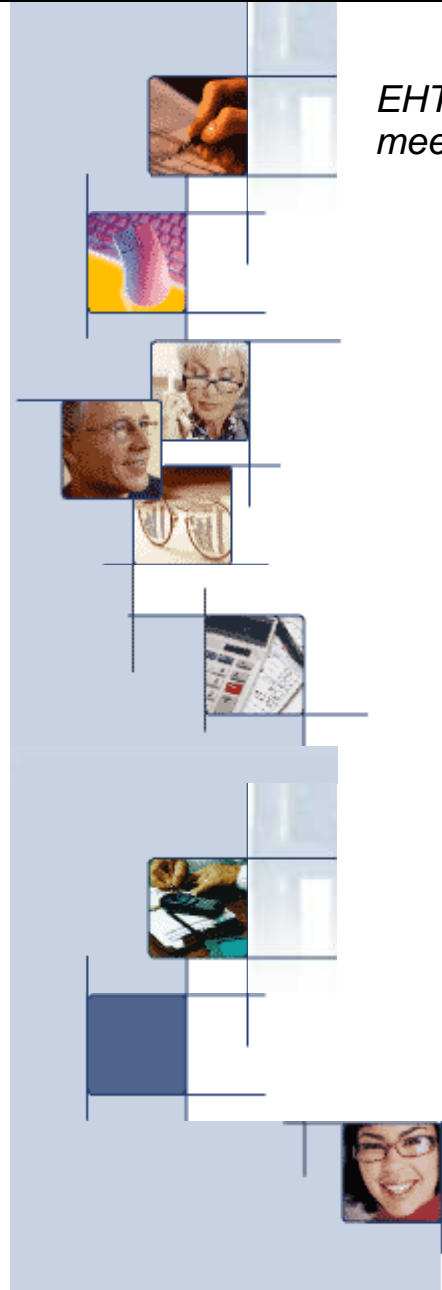


Services for Small Practitioners



EHTC offers services to help Small Practitioners meet their clients' needs.

Established in 1977, Echelbarger, Himebaugh, Tamm & Co., P.C. (EHTC) has grown to become one of the largest, most successful, local CPA firms in the Greater Grand Rapids, Michigan area. We are a recognized leader in the business community. Our success in working with Small Practitioners is based on building partnering relationships with them and their clients. We serve a wide diversity of customers and maintain personalized attention with all of them.

Our Leaders and Team members are skilled in providing solutions to client's complex situations. We provide technical and consulting services in the areas of finance, accounting, and taxes.

EHTC's Small Practitioner Services include, but are not limited to, these areas:

- Federal Tax Services
- State & Local Tax Services
- Technology Services
- Employee Benefit Plan Services
- Business Valuation Services
- Litigation Services

We partner with small practitioners to provide the complex services they don't have time or simply do not want to provide. You can count on us for timely and dependable service to your clients.

For more information, contact Dale Manske.

Echelbarger, Himebaugh, Tamm & Co PC
5136 Cascade Rd SE, Ste 2A Grand Rapids, MI 49546
Phone: 616-575-3482 Fax: 616-575-3481

www.ehtc.com
info@ehtc.com

Services for Small Practitioners

Federal Tax Services

- IRS Representation
- Technical Services
 - ♦ Section 1031 Exchanges
 - ♦ Choice of Entity
 - ♦ Change in Accounting Methods
 - ♦ LIFO
 - ♦ Cost Segregation Studies
 - ♦ Family Partnerships
 - ♦ Estate & Gift Tax
- Complex Return Preparation
 - ♦ 1065
 - ♦ 1120S/QSUB
 - ♦ Consolidated Return
- Tax Research on Technical Matters Requiring a "Covered Opinion" per IRS Circular 230

State & Local Tax Services

- Michigan Business Tax (MBT)
- Single Business Tax (SBT)
- Sales Tax and Use Tax
- Property Tax
- Income and Franchise Tax
- Tax Audit & Advocacy
- Business Incentive
- Sign up for the SALT Blog (www.michiganstateandlocaltax.com/)

Employee Benefit Plan Services

- Limited Scope and Full Scope Audits for the Defined Contribution (401k)
- Defined Benefit Pension Plan Audits
- Health & Welfare Plan Audit
- Form 5500 and 990 Preparation & Review

Technology Services

- Upgrade Accounting Software
- Implement & Customize ERP Systems
- Conversion of Legacy Data (QuickBooks, Peachtree, etc.) Applications
- Integrations Between Applications
- Application Training
- Design, Consolidate, & Automate Financial Reporting Processes
- We Sell & Support Microsoft® Dynamics™ GP, SL, CRM & FRx

Business Valuation Services

- Divorce
- Estate Planning/Estate Taxes
- Conversion of C-Corp to S-Corp Status
- Sale of Company
- Split of Company due to Dissenting Shareholders
- Damages Assessment

Litigation Services

- Calculation of Loss & Damages
- Breach of Contract
- Lawsuit Support
- Theft of Proprietary Information
- Collusion