

THE FRICK COMPANY

EMPLOYER TAX SERVICES

Employment Tax Auditing

Companies who have experienced mergers, acquisitions, or reorganizations in the past three to five years may be entitled to refunds or credits from both federal and state government agencies. Over the past three years, The Frick Company has recovered in excess of \$60 million for our clients in the following areas:

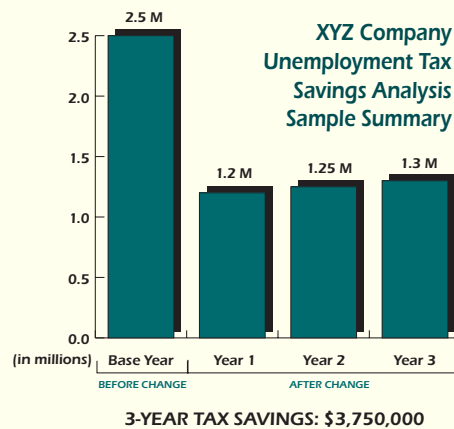
- Reviewing wage base continuations for SUI, FUTA and FICA.
- Verifying unemployment tax rate assignments and protesting incorrect determinations.
- Auditing predecessor and successor unemployment tax accounts for potential recovery.
- Analyzing predecessor and successor Forms W-2.
- Filing unemployment tax paperwork to complete experience rate transfers.

Unemployment Tax Planning

Organizations today are taking advantage of all available options to improve profitability. Mergers, acquisitions and reorganizations are effective ways to implement beneficial tax planning strategies. One area often overlooked is the unemployment tax program.

The Frick Company focuses exclusively on the reduction of unemployment costs by taking full advantage of state provisions that govern changes in tax structure. We offer a one-time analysis or ongoing evaluations.

In addition, we complete all necessary paperwork, verify and challenge rate assignments, and follow through to ensure governmental compliance. Our recommendations have saved our clients more than \$1 billion.



Tax Registration Services

Compliance is a crucial responsibility for any organization. Full compliance is only achieved if a legal entity is properly registered in all federal, state and local taxing jurisdictions. This process can be extremely difficult if initiated by multiple departments (within the same company) without internal coordination. As more states offer combined tax applications, submitting separate tax registrations can create confusion and waste valuable resources.

The Frick Company provides a complete and comprehensive tax registration program.

Founded in 1966, The Frick Company has specialized in providing employers with the most effective business solution programs in the industry. Because we believe in focusing on our clients' needs, we have expanded our tax services. This allows us to cultivate a partnership with our clients to maximize tax savings, exert the highest level of control and consolidate workload.

We are committed to attracting and developing the most talented and experienced personnel in the tax arena. Due to an ever-expanding client base, we employ over 60 tax experts who average 15 years of experience.

Since our clients are unique, we believe in working closely with them to determine their tax needs. Our service experience has taught us to listen and be responsive. From employment tax auditing and unemployment tax planning to business registrations and payroll tax consulting, we will work with you to achieve the desired results.

experience. service. solutions.



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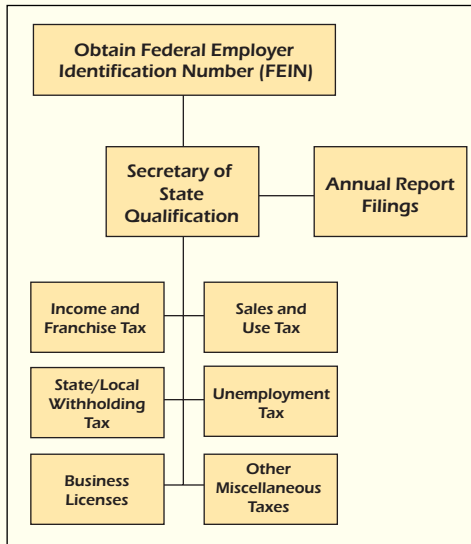
The Frick Company

The Frick Company is the largest and most respected provider of unemployment cost control, tax and human resources (HR) services in the country. Our database is extensive, consisting of over 22,000 companies, 100,000 state accounts, and nearly half of the Top Fortune 50 Companies; we are also an exclusive provider to the federal government. As such, The Frick Company is well positioned to meet our clients' needs regardless of how routine or complex the situation.

Based in St. Louis, Missouri, The Frick Company blends a centralized operation with a decentralized service approach with 21 offices located throughout the United States. The ability to offer distinct approaches to serving our customer base stems from our unique ownership. The Frick Company is an employee-owned company, and as such, our employee owners have a vested interest in providing the highest level of quality customer service and interaction possible. We back up this promise by offering an unconditional satisfaction guaranteed warranty that is unmatched in our industry.

This service is beneficial when expanding into new federal, state and local jurisdictions due to a reorganization, merger, acquisition, or internal growth.

Tax Registration Process



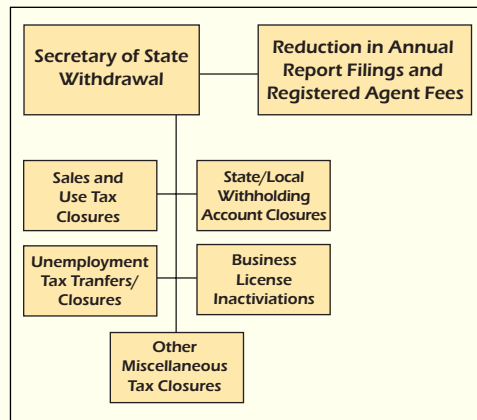
Our Employer Tax Services division is dedicated to the efficient, timely and cost-effective registration of organizations nationwide. In addition to ensuring that your organization is properly registered, our service offers many other benefits:

- Single solution provider to complete federal, state and local tax registrations.
- Centralized review to coordinate the entire application process.
- Experienced experts who specialize in specific areas of tax compliance.
- Organized approach to reduce tax notices generated by federal, state and local agencies.
- Coordinated data gathering to streamline the registration process.
- Duplicate records maintained in the event of state or local inquiries.
- Agency follow-up available to verify all paperwork was received, processed and account numbers assigned.

- Assistance with Secretary of State annual report filings and the maintenance of a tax compliance calendar.

In addition to the initial application process, it is important that organizations properly inactivate legal entities with the state and local jurisdictions. In many cases, withdrawing a legal entity from the Secretary of State will eliminate registered agent fees and decrease tax filings. Inactivating other tax accounts will reduce state and local tax notices. The Frick Company offers support with this process.

Account Closure and Withdrawal Process



Payroll Tax Consulting

Our experienced staff can offer additional services that assist and benefit payroll departments. The Frick Company provides support with the burdens and complexities associated with payroll issues. Some of our most requested services are listed below:

- Establishment of a Common Pay Agent
- Tax Research
- Defining Local Jurisdiction Liabilities
- Name Change Notification
- Onsite Consulting Services
- Tax Compliance Review



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