

If someone offered
to find you cash
would you be interested?

BROWNING & ASSOCIATES

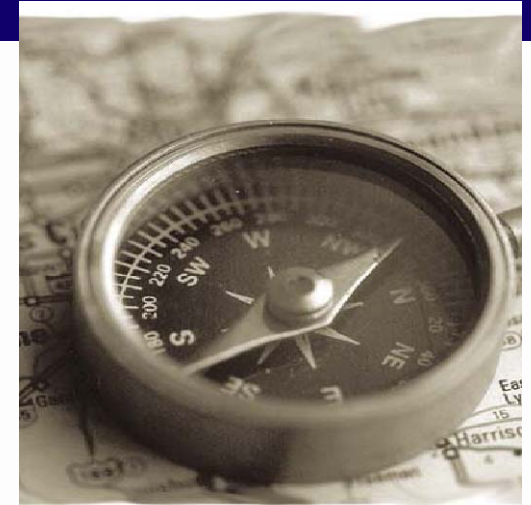
How a refund study works

Your business may have unknowingly overpaid state and local taxes. Most businesses are not fully aware of all the tax exemptions and credits available. Browning has the knowledge and experience needed to identify applicable exemptions and credits and convert them into cash refunds or credits for your business.

What's more, there is no fee for this study unless refunds or credits are recovered.

Making the study easy on your business is a top priority. First, Browning does the fieldwork and prepares the necessary filings. Access to your records is all that's needed. Second, Browning pursues and defends the filed refund claims. And third, company information is kept strictly confidential.

"Bringing
value to
your business"



For more information about this or other SALT services, please contact Browning & Associates in one of the ways shown on the back of this brochure.

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STATE & LOCAL
TAX CONSULTING

Browning & Associates specializes exclusively in state and local tax (SALT) matters. Its mission is to help clients minimize their overall state and local tax burden--both above and below the line--and increase the value of their business through improved profit- ability and cash flow. Some of the services Browning offers clients are listed below:

SALT Services:

- B&O/Sales/Use Tax Refund Studies
- Income Tax Credit Studies
- Audit Representation and Defense
- Multi-state Tax Research and Analysis
- Transaction and Structure Planning
- Due Diligence Reviews
- Voluntary Disclosure Program Assistance
- Private Letter Rulings
- Compliance & Registration Services
- Temporary Staffing

Knowledge & Experience. Steve Browning developed significant SALT expertise working ten years in Seattle for Ernst & Young LLP. He has consulted with clients of all sizes and industries, on SALT matters involving all 50 states. Steve is a licensed CPA and has a Master's Degree in Accounting from Brigham Young University.

Quality Service. The focus of most specialty "boutique" firms tends to be limited to one state or area of tax. Steve's broadbased expertise in SALT ensures that clients receive the most complete and accurate advise possible. Steve can draw quickly upon his extensive SALT network to help clients resolve difficult SALT issues.

Affordable Rates. Steve offers clients the technical knowledge, experience, and service they expect from large firms but at much lower rates; saving clients significant professional fees.

Here are some comments others have made about Steve and his work:

"Steve is known among his peers for his high integrity and his character ... he possesses a value-based approach to everything he does, never compromising principle for short-term gains."

"His research and recommendations to us have always been insightful and of the highest quality ... Our company has been able to make key improvements in processes and reporting and thereby realize significant cost savings."

"We have always found Steve to be very proficient in tax planning and consulting ... Steve has presented many planning opportunities to us over the years that have saved the company hundreds of thousands of dollars."