# TABLE OF CONTENTS

About the Author  
Introduction  

## CHAPTER 1 – PLANNING FOR EXPANSION

*Leveling the Playing Field - How to Complete With National Tax Firms*

- General Principles  
- People  
- Tax Office Operating Systems  
- Office Selection  
- Client Segmentation  
- Performance-Based Compensation  
- Client Confidence  
- Marketing  
- Summary  
- Strategy to Maximize Market Penetration  
- Budget Tax Offices  
- RAL Processing Departments  
- Office Layouts & Furnishings  
- Office Equipment  
- Sample - Office Layouts

## CHAPTER 2 – OFFICE SITE SELECTION

- Commercial Leasing Agents  
- Population & Drawing Area  
- Demographics & Psychographics  
- Proximity to Your Existing Offices  
- Proximity to Your Competitors  
- Barriers – Natural and Psychological  
- Future Trends  
- Pedestrian Traffic  
- Motor Vehicle Traffic Flow  
- Access  
- Visibility & Sign Privileges  
- Parking  
- Image/Appearance  
- Anchor Tenants  
- Other Tenants  
- Types of Shopping Centers  
- Occupancy Costs  
- Office Selection Checklist
CHAPTER 3 – LEASING OFFICES

Legal Advice
Doing Your Homework
Types & Characteristics of Landlords
Negotiating Through a Leasing Agent
Negotiating Directly With the Landlord
Using a Lawyer
Standard Lease Forms
Key Leasing Considerations
  Premises Description
  Lease Term
  Rent Charges
  Pass-through Charges
  Utilities
  Security Deposits
  Rent Payment Schedule & Terms
  Upfitting Leased Space
  Use of the Premises
  Signs
  Landlord’s Responsibilities
  Tenant’s Responsibilities
  Options
  Subrenting
  Assignment
  Damage, Destruction, Condemnation
  Default
  Personal Guarantee
  Leasing Pitfalls
Sample Lease

CHAPTER 4 – SEASONAL SHOPPING MALL OFFICES

Advantages & Disadvantages of Mall Offices
Percentage vs. Fixed Rent
Kiosk Mall Offices
Photos - Mall Kiosks
Selling Points for Mall Management
Group Mall Merchant Discounts
Hours of Operation
Mall Signage
Furnishings & Equipment
Special Mall Operating Procedures
Mall Cooperative Advertising
Mall Marketing Director/Manager
Mall Merchants Association
Mall Security Issues
Sample - Letter to Mall Management
Sample - Temporary Mall Lease
Photos - Mall Offices
CHAPTER 5 – LEASE DEPARTMENT OFFICES

Department Stores
Financial Institutions
Check Cashing Centers
Convenience Stores
Supermarkets
Car Dealerships
Sample – Lease Department Lease

CHAPTER 6 – SATELLITE OFFICES

Description & Purpose
Management
Support
Company Owned
Franchisee
Licensee
Joint Venture (JV)
  Sample – JV Prospect Classified Ad
  Sample – JV Prospect Inquiry Reply Letter
  Sample – JV Terms of Agreement Letter
  Sample – JV Candidate Personal Qualifications Summary
Legal Considerations

CHAPTER 7 – GROUP TAX PROGRAMS

Employee Group Tax Service Description & Procedure
Employee Group Tax Program & Benefits (to participants)
Credit Union Group Tax Plans
Local Merchants
Other Group Tax Plans
Sample – Group Tax Brochure For Employer/Organization
Sample – Tax Brochure for Employees/Members
Sample – Credit Union Group Tax Statement Insert
Group Tax or Associate Referral Coupons
Associate Referral Letter

CHAPTER 8 – OTHER DISTRIBUTION CHANNELS

Employer On-Site Tax Services
Taxpayer On-Site Tax Services
Mobile Tax Service
Correspondence Tax Service
Online Internet Tax Service