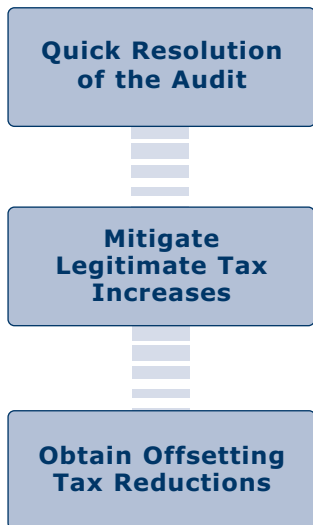


PROPERTY TAX AUDIT MANAGEMENT

DMA's Property Tax Audit Management service is designed to provide overburdened tax departments with a solution to minimize personal property tax liabilities. Our tax professionals manage all aspects of a personal property tax audit by dealing directly with the taxing authority on your behalf. Our objectives are:



DMA brings subject matter expertise to the complex world of personal property tax audits. We manage the audit process as an extension of your tax department and work directly with the taxing authority.

Our tax professionals will gain a thorough understanding of your business and operations. They will:

- Tour facilities to learn the physical and functional aspects of the property under audit;
- Collect and examine all data required during the audit such as tax returns, general ledger account data, fixed asset listings, expense reports, inventory reports, etc.;
- Examine reporting methods, valuation methods, and exemptions claimed or assessed;
- Scrutinize cost detail for potentially exempt and non-value items;
- Review operating performance and industry-specific valuation concerns for impact on property valuation; and
- Report audit findings, including potential refunds and assessment liabilities.

With your approval, DMA presents our findings to the auditor and focuses on resolving the audit expeditiously and informally. We are also available to appeal the audit results through administrative remedies as necessary.

NORTH AMERICA'S CHOICE FOR CORPORATE TAX SOLUTIONS



DUCHARME, MCMILLEN & ASSOCIATES, INC.

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