



## Highlights

### Enrolled Agents Professional Limited Liability

Why pay high premiums based upon large firm losses due to failed audits or high-risk SEC engagements? If your firm has fewer than 10 total staff and you do not need coverage for attest services, CPA Mutual may have the answer for your professional liability needs.

CPA Mutual offers a Enrolled Agents policy. Listed below are the types of services we cover under this policy:

Enrolled agent, accountant, bookkeeper, , or tax preparer means a protected person who, in your name and on your behalf and for your clients:

- ▲ Provides tax advice
- ▲ Prepares tax returns
- ▲ Files tax returns
- ▲ Provides tax proceeding representation
- ▲ Compiles, prepares or assembles financial data statements in accordance with:
  - Generally Accepted Accounting Principles
  - Generally Accepted Tax Accounting Principles
  - Internal Revenue Service Tax Code Guidelines
  - Other Comprehensive Basis of Accounting
- ▲ Assists in the maintenance and preparation of financial records, including the posting of receipts, disbursements and adjustments in the accounting records
- ▲ Reconciles accounting activity to subsidiary records
- ▲ Reviews documents for accuracy and coding
- ▲ Maintains fixed asset records
- ▲ Maintains payroll registers, records employees earnings and prepares payroll checks, so long as this person does not sign checks paid to the order of a protected person
- ▲ Reviews invoices or statements of account on behalf of your clients and prepares for the payment of such items with client funds, so long as this person does not sign checks paid to the order of a protected person
- ▲ Cyber coverage may be available through a separate endorsement to the policy
- ▲ Serves as a **Fiduciary**

We can offer limits of \$100,000, \$250,000 or \$500,000 per claim and aggregate. Deductibles start as low as \$500 and are based upon your firm's billings. Comprehensive cyber coverage is also available through a policy endorsement.

As you can see, this policy offers fairly broad coverage and will apply to those firms that do not do audits or reviews. Because of this, we are also able to reduce our rates and charge only for professional staff so your savings can add up quickly. We believe this policy, coupled with excellent service and our pro-policyholder (member) claims handling philosophy, gives you the absolute best choice in accountants professional liability coverage today.

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