

**November 9, 2001**

**State of Florida  
Department of Business & professional Regulation  
Board of Accountancy  
240 N.W. 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607**

**Dear Sirs:**

**REQUEST FOR OPINION FROM THE BOARD OF ACCOUNTANCY**

**1) Statement of Situation:**

Hough & Company, PA., CPAs, has been approached by CCH Inc., offering participation to us in their CompleteTax Pro Affiliate Program, an on-line tax Preparation software. See copy of their brochure attached.

Under this Program it is our understanding that CCH would add a link to Hough & company's web site which would access their CompleteTax Pro tax preparation software. Anyone, clients and non-clients alike, could access and use the tax preparation software on a do-it-yourself basis. Hough & Company would have no participation in the preparation or the filing of the tax return and would not appear on the tax return as paid preparer. The taxpayer preparing his or her return would pay a fee directly to CCH. CCH would, in turn, pay Hough & Company a portion of that fee.

Hough & Company's name and logo will appear on all pages of the CCH tax content.

There is an optional "Ask a Professional" feature to permit taxpayers to confer with Hough & Company during the tax preparation process, which we do not plan to activate.

Hough & Company would be able to track all tax return activity, generate reports and collect tax return data.

November 9, 2001  
FL Dept. of Business & Professional Regulation  
Board of Accountancy  
Page 2

**2) Question:**

- a) Under the above scenario, what would be Hough & Company's liability or responsibility for any tax returns prepared on a tax software accessed through our web site?
- b) Would Hough & Company be considered independent from all matters concerned in the preparation and filing of such tax returns?

Sincerely,

Terry E. Littrell, C.P.A.  
Vice President

TEL:dm

Please respond to, or direct any questions to:

Terry E. Littrell, C.P.A.  
Hough & Company, P.A., CPAs  
P.O. Box 1806  
Venice, FL 34284  
(941) 488-7768