

## Tax Return Cost

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(NOTE: **Please do NOT send any personal or financial information by eMail unless encrypted!**)

### Preamble:

We recommend making an appointment by calling 402.896-3911, to discuss the preparation of the tax return. We know that the disclosure of the information in this document is important. We also know that time is very valuable. We suggest reading this document when there is spare time to fill! So, ... , if this document is being read, we want to let the reader know that the cost for the preparation of any tax return, we prepare, is predicated on the pricing our suppliers charge. We do our best to keep our **Value-To-Price** under control, even in the worst of these economic conditions, so the impact on the taxpayer customer is minimized without degrading the quality of our tax preparation service.

### Accuracy

The taxpayer is 100% responsible for the information that is provided to and used by the tax preparer/practitioner. We use “due diligence” in our workflow to assist the taxpayer in meeting their tax return obligations and their tax return responsibilities!

### Client Costs and Savings

Our costs are shown to the degree possible. If it is a fixed cost it is shown. If it is a cost based on “how long” the hourly rate is given. If the cost is by piece, the piece rate is given. If it is a discount we indicate in a few words how the discount helps our workflow become more efficient which allows us to maintain, or reduce, our costs and share that savings with that tax client. Please keep in mind that all discount credits, givebacks, and incentives may be withdrawn at anytime without prior notification.

### Standard

If the taxpayer provides all of the documentation necessary for the preparation of their tax return at the initial appointment there is a very good probability that our “**Standard**” rate will fit. If the taxpayer needs additional help in getting, or providing, the documentation necessary for the tax return, the costs creep upward to cover the additional time necessary, the telephone calls, and the re-familiarization with the return when the client makes the needed information available.

### Complex

With the “**Complex**” return, the taxpayer and the preparer know that there will be a lot of interaction to meet filing requirements, to have those additional documents available, and maybe the need to file an extension or amended return. Often the taxpayer, with a complex tax return, will choose to become, in some way, involved in the preparation process because their understanding of their financials makes this absolutely necessary.

### Unusual Billing

It is a very infrequent situation; however, in the event we are asked to prepare a tax return, whether “**Standard**” or “**Complex**” and the request to us to prepare the tax return is withdrawn, we may have to send a bill for necessary expenses we have incurred, on behalf of the client before we physically

received the cancellation notice. These expenses would normally be license fees we have paid, postage we have paid, funds we have used for the tax return that we have paid to others and they cannot be reused, and so forth.

### **freeFile**

We want the taxpayer to know that there is an alternative for our tax preparation service as well as all the other tax preparers and tax practitioners. This service is the partnership between the Internal Revenue Service and the Free File Alliance LLC. We strongly recommend those with the inclination, the motivation, and the knowledge to seek the use of this offered resource. It is located at:

<http://www.irs.gov/efile/article/0,,id=118986,00.html?portlet=6>.

If this is the alternative chosen, remember to contact us (KJS Associates, 402.896-3911) to get an appointment if a notice is received from the IRS. We can help with the notice; and, we can help if an amended return is required.

### **Representation Before the IRS**

Sometimes the taxpayer, the tax return, and the Internal Revenue Service come to an impasse. We can help in the event “representation” before the IRS becomes necessary. Call us at 402.896-3911 for an appointment.

### **Sales Tax**

The state of Nebraska imposes a sales tax on goods and certain services. The amount of sales tax is based on the delivery location within Nebraska. A tax return is currently non-taxable including the paper record copy delivered to the client. A client requested copy of the tax return, at another time, would have a per page-and-side cost resulting in sales tax due plus sales tax due on the shipping and handling cost. Clients residing in other states are completely responsible for any sales tax due in their state.

### **Accepted As Filed**

The term “Accepted As Filed” is used by the Internal Revenue Service to, most likely, mean that there were no common errors found in the tax return data provided to the tax preparer/practitioner by the taxpayer at the time the return was electronically transmitted. Missing, incomplete, invalid information from documents such as W-2, 1099, 1098, W-2c, brokerage statements, as examples, may prompt a “notice” letter from the Internal Revenue Service. The taxpayer is responsible for taking any necessary actions required by a “notice!” We recommend the taxpayer immediately contact us and provide a legible copy of the notice. We can assist if an amended return is needed. Call us at 402.896-3911 for an appointment. (NOTE: We do NOT accept collect calls unless prior arrangements have been made!)

### **Typos**

We hope this never happen; however, typographical issues result when the fingers fail to properly execute the requests issued by the brain as a result of visual or aural stimulus that is supposed to be correctly translated into neural instructions. Other instances that cause typographical issues may be more indirect. These could be extemporaneous dyslexic inputs that flip reality into a “normal” surreal visualization. Maybe it is faulty tympanic-vibrations that lead to jumbled aural conclusions. For these

and other human frailties, we do not charge any more or extra. In the unlikely event such typographical events are noticed in this document, please convey the offending instance so its modification can occur without prejudice. We appreciate your help in locating these “oops” sorts-of-things!

### Encryption

We “*strongly*” recommend the use of encryption for our “*personal PDF*” version of the TY2009 tax return on CD, as well as any available prior years that may be requested, to provide protection for the comprehensive personal and financial information.

The encryption key is to consist of twelve (12) positions. One of the positions must be a number (0-9). One of the positions must be a lower case letter (a-z). One of the positions must be an uppercase letter (A-Z). One of the positions must be a symbol (~!@#\$\$%^&\*()\_+ and so forth). The remaining eight positions must be populated with numbers, letters and symbols that do not duplicate any other number, letter or symbol. An example key would be:

A	b	1	*	w	P	2	o	a	G	9	+

l=one, l=ell, O=ooh, 0=zero

Store the encryption key in a safe location under lock and key.

## Standard

The “*Standard*” return preparation fee is for taxpayers that are generally uncomfortable with the whole tax process created by the Congress and implemented by the IRS. They just want a professional to do the return so that the return is done properly and correctly the first time. The taxpayer understands that they are responsible for providing the required information for the return. We make sure the return is properly prepared with the information provided. We will provide a paper copy of the return to the taxpayer after payment. Once the forms are signed, we will “electronically” file the return if the taxpayer chooses; or, the taxpayer can “paper” file the return.

A “*Standard*” return consists of the Federal 1040 and one State (except CA and NY – call on these states). Schedule A and B are included. Schedule D is included if there are five (5) or less entries. We have a “Bad Economy Giveback” if an appointment is scheduled before March 1<sup>st</sup>! We continue to offer an incentive to those clients that get all of their tax materials to us by March 1<sup>st</sup> (NOTE: The incentive cutoff is earlier than last year).

<u>DESCRIPTION</u>	<u>PRICE</u>
<b>Federal Return and one (1) State:</b> (eMail address must be provided by client to receive eFile acceptance notice – NOT available with paper filing)	\$186.00 Includes Form 1040, Schedules A & B and, as necessary, L & M. Schedule D with five (5) or less entries. State return. Customer paper copy of tax return. eFile and Form 8879 & Authentication & with eMail the notice of IRS/State acceptance; <b>or</b> , “ <i>paper filing</i> ” copy.
<b>Schedule D (more than five entries):</b> (if incomplete it is a “ <i>Complex</i> ” tax return) (all information must be available at appointment)	\$30.00/setup Plus \$65.00/hour 30 minute minimum increment Plus Calls \$65.00/hour 15 minute minimum increment
<b>Schedule C (no inventory):</b> (if incomplete or with an inventory it is a “ <i>Complex</i> ” tax return) (all information must be available at appointment)	\$30.00/setup Plus \$65.00/hour 30 minute minimum increment Plus Calls \$65.00/hour 15 minute minimum increment
<b>Bad Economy Giveback:</b>	(\$16.00)/credit on invoice

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Complete information at appointment by March 1, 2010 ( <i>Bad Economy Giveback</i> ) (all information must be available at appointment) (NOTE: Only One Discount Credit Given Per Return)	
<b>January – February Incentive:</b> (all information must be available at appointment) (NOTE: Only One Discount Credit Given Per Return)	(\$10.00)/credit on invoice
<b>Military (need ID card):</b> (NOTE: Only One Discount Credit Given Per Return)	(\$10.00)/credit on invoice
<b>Referral that uses our tax preparation service and pays (by March 31<sup>st</sup>):</b> (NOTE: Only One Discount Credit Given Per Return)	(\$10.00)/credit on invoice
<b>Each additional state:</b>	\$50.00
<b>Additional copy of tax return requested “before” delivery:</b> (printed front and back)	\$0.10/page/side
<b>Additional paper copy</b> Cost for an additional paper copy of the “current” tax return “at”-or-“after” delivery: (printed front and back)	\$25.00/starting Plus \$0.10/page/side Plus sales tax Plus \$15.00 for postage and handling Plus sales tax Payment due before request is processed.
<b>Telephone time after the first (5-10 minute) call:</b> (NOTE: First calls longer than 10 minutes will be hourly billed)	\$65.00/hour 15 minute minimum increment
<b>“personal PDF”</b> A “ <i>personal PDF</i> ” version of the TY2009 tax return may be purchased on a hand labeled CD so there is never another cost when a copy is needed for a mortgage, for a loan, for scholarship, etc. <i>At your request</i> , in writing, on <i>our</i> form, we will encrypt the “ <i>personal PDF</i> ” version of the tax return to provide protection for the personal financial information in the tax return at no additional charge. This service must be requested <i>before</i> the tax return is ready for delivery. If the “ <i>personal PDF</i> ” is desired after delivery, “ <b>prior year</b> ” pricing is used.  <b>NOTE:</b> We are <i>NOT</i> responsible for a taxpayer’s missing or lost CD or, if encrypted, the passkey to view the tax return.	\$10.75 Plus \$15.00 for postage and handling Plus sales tax Plus 12 position encryption key Payment due before request is processed.
<b>First replacement:</b> First replacement of a lost or missing TY2009 “ <i>personal PDF</i> ” version of the tax return may be available, if we prepared the return. If needed, call	\$15.00 for postage and handling. Plus encryption key of lost/missing “ <i>personal</i> ”

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<p>us at 402.896-3911.</p>	<p style="text-align: center;"><i>PDF</i></p> <p style="text-align: center;">Payment due before request is processed.</p>
<p><b>Prior year:</b> We can put prior year, filing copy, tax returns on a hand labeled CD, in PDF format, if we prepared the returns. Ask us if the tax return is available. <i>At your request</i>, in writing, on <i>our</i> form, we will encrypt the prior year tax return(s) to provide protection for the financial information in the tax return at no additional charge.</p> <p><b>NOTE:</b> We are <i>NOT</i> responsible for a taxpayer's missing or lost CD or, if encrypted, the passkey to view the tax return.</p>	<p style="text-align: center;">\$25.00/setup Plus \$5.00/each prior year Plus \$15.00 for postage and handling Plus sales tax Plus 12 position encryption key Payment due before request is processed.</p>
<p style="text-align: center;"><b>Discounts after March 1<sup>st</sup>!:</b> (<i>"Paid referral"</i> discount credit extends/available until March 31<sup>st</sup>)</p>	<p style="text-align: center;"><b>\$0.00</b></p>
<p style="text-align: center;"><b>Questions</b></p> <p>If there is a question about the price or cost just ask. We will make sure the price or cost is provided before there is a commitment.</p>	

## Complex

A “**Complex**” return has more Forms and Schedules. The returns include extensive Schedule **D** entries (more than 5), a Schedule **C, F, E, K1**, and Extensions, and Amended Returns. Federal Forms 990, 1041, 1120, 1120s, and 1065 (and their state equivalents). The “**Complex**” return is *ala carte* – whatever is needed is added. We offer a discount when we prepare both the Business and Personal returns of a taxpayer. Referrals are appreciated and a discount credit is applied.

<u>DESCRIPTION</u>	<u>PRICE</u>
<p style="text-align: center;"><b>Federal Form (e.g., 1040, 990, 1065, etc):</b></p> <p>(eMail address must be provided by client to receive eFile acceptance notice – NOT available with paper filing)</p>	<p style="text-align: center;">\$250.00/starting Plus \$65.00/hour Minimum one (1) hour 30 minute minimum increment Plus Calls \$65.00/hour 15 minute minimum increment Customer paper copy of tax return. eFile and as appropriate Form 8879 &amp; Authentication &amp; with eMail notice of IRS acceptance; <b>or</b>, “<i>paper filing</i>” copy.</p>
<p style="text-align: center;"><b>State Form (as needed):</b></p> <p>(eMail address must be provided by client to receive eFile acceptance notice – NOT available with paper filing)</p>	<p style="text-align: center;">As needed Plus \$65.00/hour Minimum one (1) hour 30 minute minimum increment Plus Calls \$65.00/hour 15 minute minimum increment Customer paper copy of tax return. eFile and as appropriate Form 8879 &amp; Authentication &amp; with eMail notice of State acceptance; <b>or</b>, “<i>paper filing</i>” copy.</p>
<p><b>CD in PDF format:</b></p> <p>We can put TY2009 and prior year, filing copy, tax returns on a hand labeled CD, in PDF format, if we prepared the returns. Ask us if the tax return is available. <b>At your request</b>, in writing, on <b>our</b> form, we will encrypt the tax return(s) to provide protection for the financial information in the tax return at no additional charge.</p>	<p style="text-align: center;">\$25.00/setup Plus \$5.00/each prior year Plus \$15.00 for postage and handling Plus sales tax Plus 12 position encryption key</p>

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<p>NOTE: We are <b>NOT</b> responsible for a taxpayer's missing or lost CD or, if encrypted, the passkey to view the tax return.</p>	<p>Payment due before request is processed.</p>
<p style="text-align: center;"><b>Business and Personal:</b> Business and Personal return discount (all necessary information by March 1<sup>st</sup>) (NOTE: Only One Discount Credit Given Per Return)</p>	<p style="text-align: center;">(\$10.00) /credit on invoice</p>
<p style="text-align: center;"><b>January – February Incentive:</b> (all information must be available at appointment) (NOTE: Only One Discount Credit Given Per Return)</p>	<p style="text-align: center;">(\$10.00)/credit on invoice</p>
<p style="text-align: center;"><b>Referral that uses our tax preparation service and pays (by March 31<sup>st</sup>):</b> (NOTE: Only One Discount Credit Given Per Return)</p>	<p style="text-align: center;">(\$10.00)/credit on invoice</p>
<p style="text-align: center;"><b>Discounts after March 1<sup>st</sup>!:</b> (“Paid referral” discount credit extends/available until March 31<sup>st</sup>)</p>	<p style="text-align: center;"><b>\$0.00</b></p>
<p style="text-align: center;"><b>Questions</b>  If there is a question about the price or cost just ask. We will make sure the price or cost is provided before there is a commitment.</p>	
<p style="text-align: center;"><b>ERO Services:</b>  ERO services are only provided for our tax clients for the returns we prepare.</p>	<p style="text-align: center;">Not Applicable</p>
<p style="text-align: center;"><b>12 Position Encryption Key/Pass Phrase</b> (Must be collected at time of the request for the return on CD)</p>	<p>Four of the positions must be at least one number, one symbol, one lowercase letter, one uppercase letter. The remaining eight positions must not duplicate any number, symbol, or letter in any of the 12 positions. The key/pass phrase should be safely stored away from prying eyes of those that might be curious or interested who do not have the need to know!</p>

## Other Costs and Charges

<u>DESCRIPTION</u>	<u>PRICE</u>
<p><b>Telephone Calls:</b> (NOTE: First calls longer than 10 minutes will be hourly billed)</p>	<p>\$65.00/hour w/return 15 minute minimum increment</p> <hr/> <p>Without return After 10 minutes payment and progressive billing will be established Plus Calls \$65.00/hour Minimum one (1) hour 15 minute minimum increment Plus Payment due before request is processed.</p>
<p><b>Tax Analysis:</b> (Normal cost is \$15.00. The introductory price for TY2009 in 2010 is \$5.00) (available only to taxpayers whose "current" and "prior" year tax returns were prepared by us)</p>	<p><b>\$5.00</b>/introduction price for this stimulating analytical report covering the taxpayer's current and prior tax years.</p>
<p><b>Extension:</b> (Federal or State, i.e., "each") ("w/return" means "with return" and we prepared the "filed" return – "without" means we did NOT prepare)</p>	<p>\$25.00/with return</p> <hr/> <p>Without return \$25.00/starting Plus \$65.00/hour Minimum one (1) hour 30 minute minimum increment Plus Calls \$65.00/hour 15 minute minimum increment Plus Pickup and Delivery Payment due before request is processed.</p>
<p><b>Amended Return:</b> (Federal or State, i.e., "each")</p>	<p>\$65.00/hour w/return 15 minute minimum increment Plus Pickup and Delivery</p> <hr/> <p>Without return \$120.00/starting Plus \$65.00/hour Minimum one (1) hour 30 minute minimum increment Plus Calls \$65.00/hour</p>

	15 minute minimum increment Plus Pickup and Delivery
<b>Printed Organizer (blank or populated):</b>	\$15.00 Plus \$15.00 for postage and handling. Payment due before request is processed.
<b>Preparation of Form 1099-MISC:</b>	\$65.00/hour Minimum one (1) hour 30 minute minimum increment Plus \$1.78/form Plus sales tax Plus pickup and delivery
<b>Preparation of Form W-2:</b>	\$65.00/hour Minimum one (1) hour 30 minute minimum increment Plus \$1.78/form Plus sales tax Plus pickup and delivery
<b>Preparation of W-2c</b>	Call for Quote Plus \$65.00/hour Minimum one (1) hour 30 minute minimum increment Plus \$1.78/form Plus sales tax Plus pickup and delivery
<b>Homestead Exemption:</b>  (“w/return” means “with return” and we prepared the “filed” return – “without” means we did NOT prepare)	\$12.00 for Legacy w/Return \$26.00 for Others w/Return <hr/> \$75.00 without Return Plus \$15.00 for postage and handling. Payment due before request is processed.
<b>Pickup and Delivery</b>	\$0.50/mile round trip Plus “clock” time round trip Plus “wait” time at location
<b>Returned Check:</b>	\$30.00/each occurrence Plus legal fees if necessary
<b>“Wait” Time</b>	\$65.00/hour Minimum one (1) hour 30 minute minimum increment Includes client no-show.
<b>Collect Calls</b>	Collect calls are <i>not accepted</i> unless prior

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	<p>arrangements have been made for billing. Collect calls are billed for “call” time Plus “call” cost (see Telephone Calls) Plus prior arrangement Plus legal fees if necessary</p>
<p><b>Long Distance Calls (toll)</b></p>	<p>Long distance calls are billed for “call” time Plus “call” cost (see Telephone Calls) Plus prior arrangement Plus legal fees if necessary</p>
<p><b>Consulting/Client Meetings</b></p>	<p>\$65.00/hour Minimum one (1) hour 30 minute minimum increment Plus Calls \$65.00/hour 15 minute minimum increment Plus Pickup and Delivery Plus any Postage costs Plus sales tax Payment for the first hour is due before request is processed. Remainder is progress billed that must be paid upon receipt unless other arrangements are made in advance.</p>

Visit <http://www.kjs-a.com> for our details in the TaxStack™.

Call us at 402.896-3911 for an appointment.

This TaxStack™ Pricing contains information that is subject to change. The information was valid on the day acquired.

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