



POLICIES AND PROCEDURES

Abstract

Please review our Policies and Procedures document before your appointment for services and billing information.

New Clients

We offer a free 30-minute consultation meeting, in person or on the phone. We can discuss your unique financial needs and the best approach to maximizing your tax advantages.

Phone Calls/Emails/Questions

We understand there are often circumstances where a quick answer is all you need. In such circumstances, we do not charge. However, calls/emails and questions that require research into past returns or contacting the IRS and exceed 10 minutes are billed at our hourly rate of \$150/hr.

Appointments/Cancellations

Emailing or Mailing in your tax information is the preferred and most cost-effective method for preparing your tax return. However, scheduled appointments are an available option and will be billed at our hourly rate of \$150/hr.

For the tax season of January through April 15 and September through October 15th, all appointments must be scheduled before April 1st and September 1st. From April 1st through April 15th and September 1st through October 15th, we are finalizing all current year tax returns and filing extensions and no appointments will be accepted. We are happy to file an extension and finalize your return later in the year.

For the tax season of August through October 15, corporate returns must be filed by September 15th and individual returns by October 15th. If your information is not received two weeks prior to the final due date of the return, there will be a 25% additional charge.

During the busy tax season (January through April 15th and August through October 15th), we require a 48-hour cancellation notice or you will be billed \$150 as a cancellation fee. We realize that there are times when emergencies do occur. If this is your case, we will waive the fee at our discretion.

Minimize Your Bill

Our services are time based. To help keep your bill reasonable, you—the client, can help.

- Collect your paper documents and send/deliver to us at one time in one package, using the enclosed tax organizer as a guide.
- Collect all your questions for one phone call or email as opposed to multiple calls or emails.
- If you cannot locate documentation or forms on certain information, sign Form 2848, Power of Attorney. This gives us authorization to collect source documents submitted to the IRS and can expedite the return preparation process.

Pricing/Billing Rates

Every client tax situation is different with varying degrees of simplicity, complexity and degree of risk. Please refer to the enclosed fee schedule for standard fees applicable to tax return preparation and filing. The fee schedule serves as a general guide for general tax preparation fees. Additional fees may apply for more complicated tax returns involving research, planning and communication with taxing authorities.

Billing Rates

Effective Tax Season 2013, in support of green policies and other social initiatives, copies of tax returns will be submitted to clients via a PDF file, password protected with the last 4 digits of the primary taxpayer's social security number. Clients who request paper copies of their returns rather than PDF files will be charged a flat rate of \$25 for processing fees. This fee is also applicable to clients who have a large number of original source documents that need to be scanned, copied and return.

California law requires tax practitioners who prepare more than 100 California individual income tax returns annually and prepare one or more using a tax software program to e-file all personal income tax returns (refer to California Revenue & Taxation Code, Sections 18621.9 and 19170). However, the client may elect not to e-file by submitting a written request (email requests accepted).

Hourly Rates

- Scheduled Appointments, phone calls and email correspondence, Tax Services: \$150/hr
- IRS audits and Tax Court representation: \$275/hour (A retainer fee required)
- Extensions: Flat rate \$35. This flat rate is for filing only. If tax projections are needed for the extension, this service is billed at our standard hourly tax service rates (noted above).
- Sales Tax returns, 1099 processing: \$95/hour
- Annual Payroll tax returns: Flat rate/\$450. If tax projections are needed for preparing the payroll tax return, this service is billed at our standard hourly tax service rates (noted above).
- Bookkeeping Services: \$60 to \$95/hour (contingent upon nature of service provided)

Our fees are not contingent upon the results of our service. Our fees are based upon a number of factors, including, but not limited to: the time expended and the complexity of the services performed. In addition, any out-of-pocket expenses incurred in connection with the performance of our services will be billed to and reimbursed by the client.

Fees are due upon receipt of services. Returns will be e-filed upon payment of the outstanding balance unless prior arrangements have been made or the alternate payment option was selected (see tax engagement letter).

This form must be signed and returned before services are provided.

Client: _____

Date: _____