

Also available...

ACnj-MAILTAX

INCOME TAX

PREPARATION SERVICE

(for those who prefer to have their income taxes conveniently prepared by mail, with or without the use of the Internet and Email)

TAX Notes & Questions...



WARRANTY

Our CPA firm guarantees you the largest refund possible (or lowest amount of tax due) with the lowest tax liability on your individual income tax return. If our firm fails to provide this, the firm reserves the right to choose one of two remedies... (1) Refund the firm's charges for the return in question. However, this refund is limited to any decrease in tax. For example, if our fees are \$600 and the decrease in taxes is \$500, our liability for refund would be limited to \$500, or (2) To amend the return in question to reflect the lower tax without any additional fees charged to the client. The firm's liability is expressly limited to either remedy the firm chooses. The firm is strictly not liable for any of the taxpayer's taxes. In addition, the firm's guarantee is only valid using current tax laws and does not guarantee against other returns prepared in violation of tax laws or any other interpretation of laws the firm judges to be incorrect. The firm reserves all rights to interpret tax laws as to their correct application in providing this guarantee. The term of the warranty is three (3) years from the original filing due date of the return.

12/2/2009

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What can a Certified Public Accountant do for you?

The CPA serves as a financial guide, helping you work toward your financial goals!

- Financial planning for individuals
- Tax planning and preparation
- Notification of new tax laws
- Bookkeeping & accounting
- Financial statement preparation
- Computer selection and use
- Equipment purchases and sales
- Fixed asset accounting systems
- Capital budgeting
- Investment review
- Credit policies
- Insurance review
- Money management
- Business expansion
- Estate & gift planning
- Inventory control systems
- Business acquisitions and sales
- Banking & attorney relationships
- Financial investment products
- Insurance - life, long-term care, etc.
- Mortgages, including refinancing
- Tax and business problem solving



"The hardest thing in the world to understand is the INCOME TAX."



- Albert Einstein (1953)



The Certified Public Accountant
...Advisor to Individuals & Business...

Estimating...
INCOME TAX PREPARATION FEES

TAX YEARS ... 2009-2010

ACnj



Our Goal...
"Save you TIME and MONEY"

ACCOUNTANCY CONSULTANTS of New Jersey ... CPA ...



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ACCOUNTANCY CONSULTANTS of New Jersey

- ✓ We will save you time and money, handle audit situations involving the Internal Revenue Service or the NJ (or other states) Division of Taxation, advise you of changes in the tax law, and through tax planning, increase your personal wealth.

The Income Tax Preparation Fee

- ✓ The fee is based upon the complexity of the return prepared, taking into account...

- Interview & tax research time
- Skill needed to prepare the return
- Number of forms & items per form
- Technology charges & clerical costs



- ✓ The fee covers...

- Preparation of Federal and State income tax returns and estimated payment vouchers (if required) at the time the returns are prepared.
- General questions about how your tax returns were prepared, including...
- **Year-round** telephone consultation concerning the prepared returns.

- ✓ Additional Charges... the Income Tax Preparation fee does *not* include: bookkeeping, revised or initial estimated payment vouchers prepared after the returns have been filed; re-doing the returns when the client presents additional information after the returns had been completed; tax research; tax advice; tax audit representation; or specific preparation for an audit. General questions about your return, such as how a deduction was arrived at, will be answered at no additional charge.

Tax Questions & Tax Problems

- ✓ There are **no additional charges** for most simple tax questions or problems; more complicated tax problems will be subject to an additional charge.

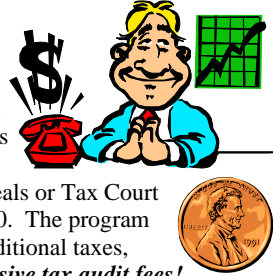
... TAX PLANNING ...

- ✓ The tax planning fee is in addition to the charge for preparation of your Federal and State Income Tax Returns. It covers optional income tax and financial planning services.

1040-TAX NOTICE & AUDIT PROGRAM

- ✓ Our **1040-TAX NOTICE & AUDIT PROGRAM** covers the answering of tax notices and audit representation on your behalf at **NO ADDITIONAL CHARGE!** This program enables you to avoid having to deal with IRS or State Taxing Authority notices, or having to meet or speak with an IRS Agent or State Tax Auditor. Any TAX NOTICE received or TAX AUDIT conducted during the next **3 years**, as it relates to the preparation of this year's individual form 1040 tax returns (Federal or State), will be covered (business returns are not included). Tax audit representation is at the agent level only... not Appeals or Tax Court representation. All representation shall generally take place during the off season... May 1 - November 30. The program does not include bookkeeping or specific preparation for an audit and the client is responsible for any additional taxes, interest, or penalties resulting from an audit. *Avoid the additional costs to answer tax notices and expensive tax audit fees!*

TAX SAVINGS\$



PREPARATION of INCOME TAX Returns... FEE ESTIMATES

<u>TAX FORMS – DESCRIPTION</u>	<u>FORM NUMBER</u>	<u>Average Fee Range</u>
...INDIVIDUALS & SOLE PROPRIETORSHIPS...		
• U.S. Individual Income Tax Return	1040-EZ	\$ 90 - 120
• U.S. Individual Income Tax Return	1040A (incl. Sch. 1,2,3).....	160 - 180
• U.S. Individual Income Tax Return	1040	190 - 220
✓ Itemized Deductions.....	Schedule A.....	70 - 120
✓ Interest and Dividend Income (based on # of line items)	Schedule B.....	40 - 70
✓ Profit or Loss from Business.....	Schedule C.....	90 - 190
✓ Capital Gains and Losses (based on # of transactions)....	Schedule D.....	50 - 250
✓ Supplemental Income and Loss.....	Schedule E	40 - 100
✓ Earned Income Credit.....	Schedule EIC.....	40 - 60
✓ Profit or Loss from Farming.....	Schedule F.....	130 - 190
✓ Credit for the Elderly or Disabled.....	Schedule R.....	0 - N/C
✓ Self-Employment Tax.....	Schedule SE.....	30 - 50
✓ Employee Business Expenses.....	Form 2106.....	80 - 130
✓ Child and Dependent Care Expenses.....	Form 2441.....	40 - 50
✓ Moving Expenses.....	Form 3903.....	40 - 50
✓ Depreciation and Amortization.....	Form 4562.....	60 - 190
✓ Nondeductible IRA Contributions, IRA Basis.....	Form 8606.....	40 - 60
✓ Expenses For Business Use of Your Home.....	Form 8829.....	80 - 100
✓ Extension Requests & Other Forms and worksheets.....	Forms 4868 & Various Forms.....	2 - 95
• Fee includes one state return; additional state and city returns, per return.....		120 - 190



...BUSINESS ENTITY RETURNS...



- U.S. Partnership Return of Income.....(incl. LLC) Form 1065..... \$ 895 - 3,500
- U.S. Corporation Income Tax Return..... Form 1120..... 795 - 3,500
- U.S. Income Tax Return for an S-Corporation..... Form 1120S..... 895 - 3,500
- Fee includes one state return; additional state and city returns, per return..... 200 - 400
- Other Charges.... New Client Setup Fee.... \$40-60; Tax Return Processing.... \$40-70