



Fallbrook, Ca
 1119 S. Mission Rd. Ste 144
 Fallbrook, CA 92028
 : Jim@Jdmcpa4u.com • www.Jdmcpa4u.com

Rancho Palos Verdes, Ca
 46-E Peninsula Center #495
 Rolling Hills Estates, CA 90274
 Jim@Jdms.biz • www.Jdms.biz
 Phone: 310-959-7190 Fax: 866-420-7430

Client Number

#N/A

2013/2014 Business Entity Fee Calculation

TAX BOOKKEEPING
OPTIONS FOR COMPILING YOUR INFORMATION FOR TAX PREP

OPTION 1 - OUR ORGANIZER
 LOWEST COST - USE OUR ORGANIZER

Our Organizer and Questionnaire (fixed fee \$195 plus prep)
 Note: Assumes organizer is fully completed

Note 1 Enter "1" if app

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OPTION 2 - USE YOUR OWN BOOKS

FOR THOSE WHO ARE OR HAVE BOOKKEEPERS - PRODUCE YOUR OWN TAX BASED FIN STMTS

Client Provided Financial Statements - TB, Bal Sht, P&L Fixed Asset (based on TB size)

Match - Prior Year Ending - Beg Bal Matches Prior Year (10% discount)

Note 2 see table

Trans count 10% disc

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No Match - Curr Yr Beg Bal Does Not Match Prior Year (15% premium)

Note 3 see table

Trans count 15% prem

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New Fixed Assets in excess of 10

Note 4

Asset Count

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OPTION 3 - WE DO YOUR BOOKS

WE DO IT FOR YOU - WE PRODUCE TAX WORKPAPERS FROM YOUR SOURCE DOCUMENTS

Entry From Client Source Documents

Time to scan in source documents @ 25/hour

Note 5

Time

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Transactions to prepare books from scratch

Note 6 see table

Transaction count

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Blank check follow up

Time to follow up on undocumented blank checks in excess of 10

Note 7

Check count

	0
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Pre-approved time in excess of normal with client approval

Note 8

See detail billing

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Less amounts previously billed and collected

Note 9

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OPTION 4 - MONTHLY BOOKKEEPING

WE ALREADY DID YOUR TAX WORKPAPER - COMPLETED UNDER SEPARATE MONTHLY CONTRACT

Provided under separate quote. No additional charge at time of tax prep when contracted on monthly basis

NO CHARGE

AMOUNT DUE FOR PREPARATION OF TAX WORKPAPERS

\$ -



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TAX PREPARATION FEDERAL STATE AND FOREIGN

INACTIVE ENTITY - NO BANKING ACTIVITY ALL ZEROS

Inactive Return \$180

Assumes no checking activity no change in ownership

Note 10

Enter "1" if app

PREP USING OUR ORGANIER

Combines with option 1 above

Our organizer without bal sheet small entity (assets and income less than 250k)
Our organizer with balance sheet or not a small corp (flat fee \$420)

Note 11 see table

Note 12 see table

Enter "1" if app

Enter "1" if app

PREP FROM TAX BASED WORKPAPERS

Combines with options 2 and 3 above

Fee based on transaction count for tax based bookkeeping (see table)

Note 13 see table

Transaction count

ADDITIONAL STATE FILINGS

Only applicable for businesses with more than one state filing

State 1- min \$50 per additional state
State 2- min \$50 per additional state
State 3- min \$50 per additional state

California

Note 14

Zero Quarterly Payroll Filings Forma 941 and DE9

Only applicable to clients who do not use a payroll service. Represent services either unbilled or billed and uncollected at time of tax prep

	Filed	Y/N	Billed	Y/N	Note 15	Y/N	Still Owed
Qtr 1 fed CA	Filed	<input type="text"/>	Billed	<input type="text"/>	Paid	<input type="text"/>	Still Owed
Qtr 2 fed CA	Filed	<input type="text"/>	Billed	<input type="text"/>	Paid	<input type="text"/>	Still Owed
Qtr 3 fed CA	Filed	<input type="text"/>	Billed	<input type="text"/>	Paid	<input type="text"/>	Still Owed
Qtr 4 fed CA	Filed	<input type="text"/>	Billed	<input type="text"/>	Paid	<input type="text"/>	Still Owed
Annual 940	Filed	<input type="text"/>	Billed	<input type="text"/>	Paid	<input type="text"/>	Still Owed
Annual CA	Filed	<input type="text"/>	Billed	<input type="text"/>	Paid	<input type="text"/>	Still Owed
Other State	Filed	<input type="text"/>	Billed	<input type="text"/>	Paid	<input type="text"/>	Still Owed
Other State	Filed	<input type="text"/>	Billed	<input type="text"/>	Paid	<input type="text"/>	Still Owed

Secretary Of State Filings

Only applicable to clients who opted to have us file on their behalf. Represents agreed to services either unbilled or billed and uncollected at time of tax filing

Annual Statement of Information filing

Note 16

Filed

Billed

Paid

Still Owed

FOREIGN FILINGS - QUOTED INDIVIDUALLY

Only applicable to clients who opted to have us file on their behalf

Quoted individually

Note 17

HOURLY CHARGES

Agreed services either unbilled or billed and uncollected at time of tax preparation

Hourly charges see separate invoice

Software fees

Courtesy certified receipt mailings @ 10/ mailing

Mail client hard copy regular mail est at \$8/ mailing

Prior year mailing incurred after billing

Other next day mail or delivery cost

Less amounts previously billed and collected

Note 19

Note 20

Note 21

Note 22

Note 23

Note 9

AMOUN DUE FOR TAX PREPARATION

\$ -

TOTAL INVOICE

\$ -



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NOTES

- Note 1 If you choose to prepare your return using our organizer we will charge a flat fee of \$195 to process the organizer into tax work papers. There is no additional bookkeeping charges in most cases. This option does assume you will complete the organizer completely including a record of new assets purchased or sold. With dates and amounts. It further assumes you will keep a record of money you contributed to your entity and money you borrowed from your entity or distributed. I also assumes you can provide us with auto mileage information.
- Note 2 When providing us with financial statements it is important that the beginning balance sheet matches the prior year ending balance sheet. The current years beginning retained earnings must match the prior years ending retained earnings. If these do not match then either a search must be taken to find this difference or the difference has to be plugged to a balance sheet or income statement account. For this reason when client provided balance sheets do not match their previous years ending balances as reflected on the return we charge a premium to resolve these differences.
- Note 3 Continuing from note 2, when a balance sheet in the current year properly matches and rolls forward from a previous year then there is less work in preparing tax work papers. For this reason we offer a 10% discount for properly prepared and matched financial statements.
- Note 4 In some years clients may encounter a significant increase in new assets. Often due to expansion of their business. The additional time to enter and calculate first year depreciation is added on a per asset basis. Note this does not apply if we are contracted to do your bookkeeping on a monthly basis.
- Note 5 We have developed our practice to the point of being virtually paperless. Most of our clients fax, or scan and email documents to us. They send to us via email, FTP or drop box. When we are handed paper documents it adds additional time. Our fees are based on our lowest cost work format and we do not account for this additional time in our fixed fee quotes. In fairness to clients who provide information electronically we only charge this time to clients who wish to have the benefit of having us scan their paper documents. Note this does not include our use of smart phone camscan during our tax meetings.
- Note 6 Attached is our basic fixed fee tax work paper and tax prep table. This calculates the basic price to prepare your tax work papers and your tax return. Our fee for this service is based on your transaction count and this table.
- Note 7 virtually all client books are comprised of banking activity and credit card charges. We often get copies of bank statements and credit card transactions. This provides us with a date and amount but often it does not help us categorize those transactions into the proper GL account. We ask our clients to provide us with descriptions of checking and credit card transactions when they provide the information to us. To the extent we have to follow up on individual check descriptions and credit card descriptions beyond the normal processing we additional time and fees to our work. We will provide you with an open items list before any additional fees are charged. This would only occur when open items lists have been provided with no response and we have to handle these issues on a one on one basis.
- Note 8 When preparing tax work papers most often we need to follow up on information. On occasion we end up becoming involved in items that require additional attention or situations where there is an unusually large amount of needed follow up. When this occurs we bill for this time in addition to our fees. You are informed of the need for this prior to incurring those fees so you have an option of either complying with our information needs on your own or meeting the needs in some other way.
- Note 9 This represents any amounts billed and collected in earlier periods for the same work.
- Note 10 This is our fee for tax returns that have no open bank accounts, no checking activity, no loans and no assets. Basically annual returns have to be filed irrespective of your activity. This provides you an option to inexpensively file a recently filed inactive return at low cost.
- Note 11 This represents our fee for preparation of your business tax return when you have used our organizer and we do not need to present a balance sheet. As a general rule this means you have less than 250k of income and less than 250k of assets. Some entities with less than 250k of income or assets still have to file their return with a balance sheet. We would inform you of your lowest cost option.
- Note 12 this represents our fee when you have used our organizer and have either more than 250k of income or assets and need to present a balance sheet. There are some limitations to this fee structure for much larger business entities where the complexity prevents the use of this simpler billing structure.
- Note 13 This is our standard fixed fee entry. This is used for clients who have not used our organizer. This assumes you have either provided us with a financial statement or we have prepared your tax work papers. This is based on transaction count. If you provide us with a set of books then we would work from your trial balance and use each line of your trial balance as an entry. If we have prepared your work papers from source documents then this would involve counting the number of deposits, checks, electronic debits and credit card charges in total. The total is then applied against the table attached.
- Note 14 For clients who operate in more than one state we charge a minimum of \$50 per additional states. New York, Pennsylvania, Massachusetts we charge \$100 due to their complexity.
- Note 15 The IRS and the California FTB expect quarterly filings for payroll even if you do not have employees. When those are not filed they will literally make up a return for you and assess the tax as if it is real. They will pursue this until they are collecting from your business entity. The solution is to file zero payroll reports. This literally involves simply putting your company id and address on the IRS and FTRB forms and mailing them. We charge 20 dollars a quarter to do this for our clients. Simply put you can do this yourself and do not really need us. Our experience is most small business owners do not do this and it can end up in you paying us to resolve a messy IRS or FTB notice. This is purely your choice we have no preference in who files these. These small bills are often overlooked and if not paid we add them in on this worksheet.
- Note 16 If you are a California Corporation or LLC you need to file statement of information reports to the California Secretary of State. LLC's do this every other year . Corporations do in annually. These forms are sent directly to our clients we do not see them. However often we have your due date in our records and either warn you to file this or often we are asked to do this for our clients. We charge \$50 to do this filing for you plus we pass the \$25 fee paid to the state of California. Failure to file this results in a \$25 fee increasing to \$250. when we file these for you they will either be billed separately or reflected in this work paper.
- Note 17 Foreign filings are discussed directly in person
- Note 18 Often we are asked to take on a projection or project for a client. These are usually billed separately. If any of these are outstanding or unbilled at the time of your return filing we add them here.
- Note 19 We add a charge as a pass through cost for the cost of the software charges per filing.
- Note 20 We often mail client returns for them to save them the long waits and mess of filling out the certified receipts. We charge 10 dollars per filing. The post office now charges over 7 dollars.
- Note 21 When a client requests that a hard copy be mailed to them we simply estimate the mailing costs and add them here.
- Note 22 Often we incur mailing costs after the return is final. We do not bill these small amounts in a separate bill. We simply hold the expense over until the next tax preparation is due.
- Note 23 On occasion we need to mail returns on a next day basis to clients. This is our spot to pass those charges through.