

Remember, if we do not receive your information by the March 1 Early Bird deadline, it is highly likely that you will require an extension.

Please note that the qualifications for the Early Bird and PDF discounts have changed.

Early Bird discount: Your tax documents must be received at Tax Services (not the advisor's office) **in good order** by March 1, 2017 in order to receive this discount. **In good order** is defined as follows:

- 1) **2016 Tax Organizer:** Include the completed client tax organizer.
- 2) **Supplemental Pages:** If you answer "Yes" to any question on Page 11 of the tax organizer questionnaire, you **MUST** complete and return the associated supplemental page(s).
- 3) **Signed Engagement Letter:** Send the signed engagement letter with your tax organizer and supporting documents. One signature is acceptable if filing jointly. Please do not send the signed letter separately.
- 4) **2015 Tax Returns:** If we did not prepare your 2015 federal and state tax returns, please include a copy.
- 5) Any documents we request from you prior to 3/1/17 must be provided to Tax Services no later than 3/1/17 (3/5 for packages received from 2/26 thru 3/1).

PDF discount: Clients will receive an additional 10% discount if we receive your completed organizer, supplemental pages, engagement letter, and all tax documents as PDF files sent to us via secure email.

- 1) Tax Services must receive no more than three multi-page PDF files (not a large number of small PDF documents of individual tax forms, etc.)
- 2) There can only be one unique tax document per page.
- 3) Failure to complete and include required supplemental pages upon initial receipt of your tax information will disqualify clients from receiving the PDF discount.

Large documents may be sent using this link to our secure portal ([Send Me Secure Files](#)).

We look forward to continuing to service your tax preparation needs. If we may be of further assistance, please contact us at your convenience.

Sincerely,



Don Conder, CPA
Associate Director
First Command Tax Services

A division of First Command Financial Services

2016 TAX RETURN PRICING – qualified dependent children’s federal forms and schedules are 50% of the prices shown below.

Federal Forms and Schedules – NOTE: any forms and schedules not listed on this page are \$105 each			
		Form 8582-CR - Passive Activity Credit Limitations	\$25
Form 1040 – Long Form, includes e-file form 8879	\$230	Form 8606 – Nondeductible IRA Expenses (with tax prep)	\$60
Form 1040-A – Short Form, includes Sch. 1,2,3	\$115	Form 8606 – Nondeductible IRA Expenses (prepared separately from tax return)	\$105
Form 1040-EZ – Individual EZ Form	\$70	Form 8606-C – Nondeductible IRA Expenses with Roth conversion	\$105
Form 1040X (if we prepared the original return)	\$230	Form 8867 – Paid Preparer’s EIC Checklist	\$105
Form 1040X (if Tax Services did not prepare the original return)	\$300	Form 8880 – Retirement Savings Credit	\$60
		Form 8812 – Child Tax Credit	\$25
Schedule A – Itemized Deductions	\$105	Form 982 – Reduction of Tax Attributes Due to Discharge of Indebtedness	\$145
Schedule B – Interest & Dividend Income	\$105	Form 1040-ES and 1040-V – Payment vouchers	No charge
Schedule SE – Self-Employment Tax - if combined with Schedule C, C-EZ	\$35	Federal and State Extensions: If package is received at Tax Services after March 31 st and extensions were not prepared & filed by the client; Tax Services will prepare estimated extensions on your behalf.	\$50 per federal and state extension
Schedule C – Profit /Loss from Business - SIMPLE	\$200		
Schedule C – Profit/Loss from Business - COMPLEX	\$350 - \$550	Worksheet Charges: If data is entered into worksheets but the form and/or schedule is not required to be filed with the IRS, a worksheet charge will apply. Worksheet charges may also apply to (but are not limited to) worksheets required to calculate Home Sale exclusions, Medical Expenses, Charitable Contributions, etc.	\$60
Schedule D – Capital Gains and Losses (plus applicable Form 8949 charges below)	\$30 per line, \$60 max		
Form 8949 – Sales and Other Dispositions of Capital Assets – imported	\$30 per page		
Form 8949 – Sales and Other Dispositions of Capital Assets – manual data entry	\$50 per page		
Cost Basis Information and Pricing - \$10 per year from date of inception (\$200 max per account). Please see Supplemental Page S-28 for information about cost basis services provided by Tax Services.		State Tax Returns	
Schedule E – K1 or Royalty	\$60	State Individual Income Tax Return, quantity 1	\$145
Schedule E – Rental Property, per property	\$145		
Schedule F – Profit or Loss from Farming	\$145	-- Additional State Individual Income Tax Returns	\$105 per additional return
Schedule SE – Self-Employment Tax	\$105	State Income Tax Return for Rental Property Only (does not apply to business returns for rental property)	\$70 each
Form 2106 – Employee Business Expense	\$145		
Form 1116 – Foreign Tax Credit (for dividends only)	No charge	State Individual Income Tax Return only (if Tax Services does not prepare the federal return), quantity 1	\$200
Form 1116 – Foreign Tax Credit	\$105		
Form 2210 – Underpayment of Estimated Tax	No charge	-- Additional State Income Tax Returns only (no federal return)	\$145
Form 2210 – Underpayment of Estimated Tax, Annualized	\$105		
Form 2555 – Foreign Earned Income Exclusion	\$175	Qualified Dependent Children’s State Return	50% of adult price
Form 3115 – Application for Change in Acct. Method	\$175		
Form 4562 – Depreciation and Amortization	\$25/ item	Amended State Tax Return (if Tax Services prepared the original return)	\$145
Form 4835 – Farm Rental Income & Expenses	\$145	Amended State Tax Return (if Tax Services DID NOT prepare the original return)	\$200
Form 5329 – Additional Taxes on Qualified Plans (with tax prep)	\$30	Other Tax Returns	
Form 5329 – Additional Taxes on Qualified Plans (prepared separately from tax return)	\$105		
Form 8453 – Income Tax Transmittal for EF return	No charge	City, County, RITA, Township, School District, Personal Property or Franchise Tax Return	\$145 each
Form 8582 – Passive Activity Loss Limitations	\$25		
Form 8582-ALT – Passive Activity Loss Limitations	No charge	Estate, Trust, Partnership, Corporate, or Gift Tax Returns	Email Tax Services for estimate
ADDITIONAL CHARGES – please read carefully. Discounts DO NOT apply to additional charges listed below, shipping charges, bound copy charge, or charges for an additional format of completed tax return.			
Accounting fees	Data entry, research, representation; Traditional IRA basis calculation; special worksheet calculations; “shoe box” returns.		\$250 per hour
NFR (no filing requirement) fee	If a federal, state, or qualified dependent return is requested, but preparation determines that the client does not have a filing requirement, an NFR fee may be charged.		\$50 per return
Revision fees	Federal, State, or any other tax return that has been completed and reviewed by a CPA (whether mailed or not).		20% of gross invoice, plus additional forms/schedules not on original return

SEE CANCELLATION POLICY ON NEXT PAGE

CANCELLATION POLICY

If the tax return has already been *even partially prepared (i.e., extension prep)*, and a client cancels the order, a flat fee of \$250 will be charged (\$200 for amended returns).

For returns that have been completed but not yet been mailed, a flat fee of \$250 will be charged (\$200 for amended returns).

Tax Services does NOT issue refunds for tax returns that have been completed and shipped to the client or Advisor.

2016 TAX RETURN DISCOUNTS

These discounts apply to all federal and state forms and schedules, and cost basis services performed *in conjunction* with tax preparation. As there are restrictions regarding which discounts can be combined and which cannot, please review the information carefully.

Tier One Discounts – clients can only receive 1 (one) Tier One Discount

Early Bird (EB) – NOTE: This has changed from last tax season. Be sure to review the qualifications for this discount.	10%	Your tax documents must be received at Tax Services (not the advisor's office) in good order by March 1, 2017 in order to receive this discount. In good order is defined as follows: 1) Organizer completed. 2) Necessary supplemental pages completed. 3) Engagement letter signed. 4) Any documents we request from you prior to 3/1/17 are provided to Tax Services by 3/1/17 (3/5 for packages received from 2/26 thru 3/1). NO EXCEPTIONS. NOTE: Receipt of your tax information prior to March 1, 2017 DOES NOT guarantee completion of the tax return(s) by the April 18 filing deadline.
Combat Zone (CZ)	10%	For clients who served in a <i>qualified</i> combat zone during the 2016 or 2017 tax years.

Tier Two Discounts – clients can only receive 1 (one) Tier Two Discount

Professional Services / Tailored Professional Services Client (PS)	10%	For current Professional Services / Tailored Professional (PS) clients who are not returning Tax Services clients.
Asset Management Solution Clients (AMS/IMA)	20%	For current Asset Management Solution or IMA (AMS/IMA) clients who are not returning Tax Services clients.
Loyalty (RET)	20%	For returning Tax Services tax preparation clients.

PDF DISCOUNT – Clients will receive an additional 10% discount if we receive your completed organizer, supplemental pages, engagement letter, and all tax documents via secure email, either from you or from your Advisor.

NOTE: To receive this discount, please send no more than three large multi-page PDF files (not numerous PDF files, i.e., individual pages of tax forms, etc.) Additionally, only send one unique tax document per page (no exceptions – i.e., do not send multiple 1099-DIVs on one page). Finally, failure to complete and include required supplemental pages upon initial receipt will disqualify clients from receiving the PDF discount.

Send files of up to 3 GB securely via this link: <https://portal.safesend.com/03987737/DropOff.aspx>. Complete all required fields, click “attach file(s),” and browse (or drag) to attach files of any size. Click the “Send File(s)” button. The words “Upload Successful” will appear in green at the top of the screen. **IMPORTANT: You will receive an email confirmation receipt within 24 hours. If you do not, please follow up to ensure we received your information.**

If your files are very large, your browser at home may time out during this process because of your internet speed. If this happens, please ask your Advisor to transmit your information to us as no more than three PDF files so you can receive the discount. Thank you!

Sample of Discount Calculation: In this example, client qualifies for the Early Bird (EB) discount, the Loyalty (RET) discount, and the discount for scanned returns (PDF). If you add them all together, they total 40%, but Tax Services does not subtract the discount this way. Instead, subsequent discounts are based on the net fee remaining following application of the previous discount. **We calculate the discounts as follows:**

Subtotal of all Forms and Schedules	\$600.00
Less 10% Early Bird (EB) discount	- \$60.00
Recalculate the subtotal	\$540.00
Less 20% Loyalty discount (20% of \$540)	- \$108.00
Recalculate the subtotal	\$432.00
Less 10% PDF discount (10% of \$432)	- \$43.20
Final tax preparation invoice total	\$388.80

PLEASE NOTE that although the applicable discounts add up to 40%, the actual total discount is 35%.