Greene, Dycus & Co., P.A. Certified Public Accountants
205 North Elm Ave., Sanford, FL 32771
407-322-0561 / Fax: 407-322-0663 / www.GDCCPA.com
Member: American Institute of Certified Public Accountants
Member: Florida Institute of Certified Public Accountants

WELCOME PACKET

As a Firm, our mission is to provide services of significant value and superior quality to each and every client. If you call our office with a “general” question that we can quickly answer, we consider this a courtesy service and you will not be billed for our time. Phone calls requiring research, business or personal planning, tax compliance, etc. will be billed in accordance with our billing policy stated below. We are committed to providing highly professional and expert service at a fair and reasonable price.

Our fees for services will be based on the actual time spent at our standard hourly rates, plus direct out-of-pocket expenses. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your account. We reserve the right to increase or decrease our fees based on the value of the services rendered.

Hourly Rates	
Shareholder	$275 - $375
Staff	$125 - $250
Other	$75 - $125

In general, we will require 50% of our estimated fee prior to the commencement of our services and the remaining fee will be due and payable upon completion.

Progress billings may be submitted as work progresses and expenses are incurred, otherwise you will be billed upon completion of your returns or engagement. We bill for our time on a monthly basis. Our invoices are due and payable upon receipt. Any invoiced amount that remains unpaid after 30 days will have interest charged at 1.5% per month on the unpaid balance.

If you have any questions regarding our Welcome Packet, please do not hesitate to call. We look forward to serving you and we appreciate your business.

Robert Kimelman, CPA
Thomas J. Frank, CPA
Vanessa R. Talley, CPA

Engage Greene, Dycus & Co. for your tax, accounting and professional services and benefit from the following:

- 75 years of experience in accounting, auditing, tax preparation and planning and management issues, so you can feel confident that your documents will be prepared accurately and timely, and the tax advice you receive will be based on over half a century of hands-on experience.
- Our Firm and professionals are active and well entrenched in our communities.
- A group of professionals with experience in diverse backgrounds, giving your organization access to a vast collection of knowledge, skills, and experience which allows for greater accuracy and efficiency in our work product.
- A Firm that takes pride in maintaining an edge in professional education and technology. Our expansive technical library and numerous other professional resources provide an avenue for addressing any unfamiliar issues. Our professionals typically attend more continuing education training than is required.
- We guarantee that more than one professional is available for year round consultation when you need us. Phone calls and emails are promptly returned.
- Three levels of review are performed on each income tax return.
- More staff continuity as Firm has low staff turnover. Our team will not need to learn and re-learn your nuances and situations year in and year out.
- An experienced professional will be assigned to work on your engagement; it will not be necessary to train our staff to perform basic procedures.
- Practical application of complex tax and accounting rules.
- Sophisticated software and hardware utilized to perform complex tax and accounting services in a secure environment.
- A monthly electronic newsletter with tax and financial information.
- A CPA Firm that values its client’s time.
- Guaranteed accuracy of our tax filings. Although we keep errors to a minimum, we are human and they occur, we will be responsible for penalties generated by our own tax preparation errors.
- A CPA Firm that is planning oriented, looking to the future for ways to assist our clients in ways that could reduce expenses/taxes and maximize revenues/profits.

<u>TAX PREPARATION ESTIMATE- PERSONAL TAX RETURNS</u>

In order to provide an estimate to prepare your current year income tax return please send us a copy of your prior year return along with an explanation as to what may be different in the current year as compared to the previous year.

As far as the cost for tax preparation, the fee is based primarily on how long it takes to prepare your tax return. The time incurred is directly related to the complexity of your return as well as your preparation and organization of the input data. Our minimum fee range is approximately $500 - $750. In general, our minimum fee is based upon preparing form 1040 with a schedule A and B (with minimal transactions, tax supporting information is highly organized and provided at one time). (There are exceptions to this policy, such as returns for children and seniors with minimal activity). Hourly rates for our staff range from $125 - $375, depending on availability of staff and level of expertise required to prepare the tax return. In addition, tax planning or tax items that require substantial research or analysis would be billed above the cost of the tax return. Tax questions that we can answer without research or consultation are provided as a courtesy. We make every effort to provide informative responses to your questions in a prompt manner. Our fees are due upon completion.

<u>TAX PREPARATION ESTIMATE- BUSINESS RETURNS</u>

In order to provide an estimate to prepare your current year income tax return please send us a copy of your prior year return along with an explanation as to what may be different in the current year as compared to the previous year. Also provide a copy of your prior year and current year financial statements.

As far as the cost for tax preparation, the fee is based primarily on how long it takes to prepare your tax return. The time incurred is directly related to the complexity of your return as well as your preparation and organization of the input data. Our minimum fee range is approximately $1,500 - $2,000. In general, our minimum fee is based upon preparing form 1120S, 1120 or 1065 (with no accounting adjustments and uncomplicated trial balance / general ledger, highly organized tax supporting information and provided at one time). Hourly rates for our staff range from $125 - $375, depending on availability of staff and level of expertise required to prepare the tax return. In addition, tax planning or tax items that require substantial research or analysis would be billed above the cost of the tax return. Tax questions that we can answer without research or consultation are provided as a courtesy. We make every effort to provide informative responses to your questions in a prompt manner. Our fees are due upon completion.

WAYS TO MINIMIZE TAX PREPARATION FEES

- Submit information in a complete manner, at one time, long before the deadline.
- Avoid providing contradicting and/or duplicate information.
- Being timely with responses to follow up questions and requests for additional information. Ensure source documentation is concise and legible.
- Complete the income tax organizer that is provided.
- If you sell investments, please provide your cost basis and the date purchased if not included in the broker's investment statements.
- Certain investment and real estate holdings may drive up the cost of tax preparation: (Evaluate investment holdings & determine if the cost of holding the investment is worth the benefit).
    - Hedge funds, out of state partnerships and publicly traded partnerships k-1's require additional data input and many clients have relatively small holdings in these. Holdings in IRA's can also generate taxable transactions.
    - Stocks or mutual funds with foreign investments require additional input
    - Multiple brokerage accounts and tax-free bond funds.
    - Transfer individual holdings to a brokerage account.
- If you are utilizing a computerized accounting system for business or rental transactions ensure the data is properly input.
- Provide clear and concise explanations of any non-routine transactions.
- It is not necessary to provide detail receipts for medical or charitable donations if the transactions are accurately summarized and the supporting documentation is available if needed.
- If you have a simple tax situation, unless you have specific questions, it may not be necessary to have an in office tax interview.
- Rather than having a tax appointment to deliver your tax preparation information, consider dropping it off and schedule a meeting or phone conference to discuss open items/ questions once the tax return preparation is under way.
- If you are a new client, provide a complete and accurate depreciation schedule.
- Post prior year adjusted journal entries, if applicable.
- Bring any potential problem areas to our attention immediately.
- If you have not received all 1099's, K-1's or other tax pertinent data please let us know exactly what you are waiting on.
- If you have an expedited deadline, bring this to our attention immediately as we will make reasonable efforts to accommodate your deadline.
- Foreign bank accounts require additional information, if you have one, please contact the office to discuss the needed information.
- If a child works a summer or a part time job from which they will not have sufficient income to require filing a tax return, have them fill out a W-4 that indicates no withholding.
- Engage GDC to provide tax planning services, besides not having surprises at tax time, it could lower your tax preparation fee.

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GDC CPA

SERVICE MENU

Client Name:____________________________ **Date:**_______________

Client I.D. #: ____________________________

Financial Statement Services

- [ ] Audit
- [ ] Review
- [ ] Compilation
- [ ] Preparation

Accounting Services

- [ ] Reconcile bank accounts
- [ ] Reconcile credit card accounts
- [ ] Post adjustments to clean up books
- [ ] Post adjustments to close books
- [ ] Processing of accounts receivable
- [ ] Processing of accounts payable
- [ ] Maintain PPE / Depreciation Schedule
- [ ] Cursory overview of general ledger for
- [ ] significant $ transactions
- [ ] Consulting regarding accounting items
- [ ] QuickBooks, Training
- [ ] QuickBooks, Questions
- [ ] Manually post cash receipts and disbursements
- [ ] Import cash receipts and disbursements
- [ ] Code cash disbursements

Sales tax services

- [ ] Prepare sales tax from summarize data
- [ ] Summarize data to prepare sales tax
- [ ] Check calculation of sales tax
- [ ] Research sales tax requirements for selling items
- [ ] Research sales tax requirements for buying items

Payroll Services

- [ ] Process Payroll - Live
- [ ] Process Payroll - After the fact
- [ ] Prepare W-2's and W-3's
- [ ] Prepare 1099's and 1096
- [ ] Prepare form 940
- [ ] Prepare form 941
- [ ] Prepare RT - 6
- [ ] Maintain new hire reports
- [ ] Prepare and call in payroll tax deposits

Payroll Services - continued

- [ ] Represent client during w/c audit
- [ ] Generate payroll data for w/c audit
- [ ] Generate data for preparation of 1099's.

Tax Services

- [ ] Income tax preparation - 1040
- [ ] Income tax preparation - 1120
- [ ] Income tax preparation - 1120S
- [ ] Income tax preparation - 1065
- [ ] Tax preparation - 990
- [ ] Tax preparation - 5500
- [ ] Fiduciary (Trust) tax preparation - 1041
- [ ] Gift tax preparation - 709
- [ ] Estate tax preparation - 706
- [ ] Income tax planning
- [ ] Estate tax planning
- [ ] Tax Identity Theft Services

Business Consulting Services

- [ ] Business Valuations
- [ ] Business Structure Analysis
- [ ] Internal Control Enhancement Services
- [ ] Drafting of Annual Report and MD & A
- [ ] Draft Reserve Policy
- [ ] Financing assistance engagements
- [ ] Litigation Support
- [ ] Expert Witness Testimony
- [ ] Evaluation of Buy / Sell Scenarios
- [ ] Business Start up Consulting
- [ ] Agreed Upon Procedures

Other Services

- [ ] ____
- [ ] ____
- [ ] ____

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Client Information Sheet

Date: ______________________

Taxpayer: ______________________ **Spouse:** ______________________

Address: ______________________

City, State, Zip: ______________________ **Personal e-mail:** ______________________

Spouse Cellular # ______________________ **Spouse e-mail:** ______________________

Home Phone # ______________________ **Cellular #** ______________________

Taxpayer SS # ______________ **Occupation:** ______________ **DOB:** ______________

Spouse SS # ______________ **Occupation:** ______________ **DOB:** ______________

Dependent Children (claimed on your tax return)	Social Security Number	Date of Birth

Services Requested (circle all that apply): Income Tax / Accounting / Payroll Processing / Payroll Tax / Estate + Gift Tax / Business Development / Other ______________________

How did you hear about our Firm: ______________________

Would you like to receive the GDC newsletter of tax tips? Yes No

Please complete the following section if you own a business

Entity Type: (circle one) **CCorp / SCorp / Partnership / Single Member LLC / Multi-member LLC / Don't Know**

Type of Business: ______________________

Name of Business: ______________________

Business Address: ______________________

Business e-mail: ______________________ **Business Phone #** ______________________

Federal ID Number: ______________________ **Fiscal Year End:** ______________________

Fax # ______________ **Date Business started:** ______________ **Website:** ______________

Do Not Write in this area, for office use only

Time & Billing ______________ (Initials / Date) File Label ______________ (Done) Fee quoted: ______________

Tax Package ______________ (Initials / Date) Engagement Ltr ______________ (Done) Organizer: Yes / No

File Cabinet ______________ (Initials / Date) News Letter ______________ (Initials / Date) Appointment Set-up ______________

Services: ______________

Client # ______________ Biller ______________ ______________

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QUESTIONNAIRE

Client Name:_________________________________

1. Have you used a CPA or paid tax preparer in the past? Yes ___ No___. (If yes, why did you leave?)
2. Have you timely filed your tax returns in the past? Yes ___No ___ (If no, please explain below.)
3. How often do you file an extension for your tax return? Always ____ Occasionally ___ Never ____
4. Do you currently have any returns under audit by the IRS or have any tax issues you wish to bring to our attention? Yes ____ No ____ (If yes, please explain below.)
5. Are you a last minute tax filer? Yes ____ No____
6. How well are your tax records organized? Very ____ Somewhat____ Not____
7. How often do you expect to meet with and/or communicate with your CPA? Annually ____ Semi-annually ____ Monthly _____ As needed _____
8. How do you prefer to provide your tax data? Meeting ____ Drop-off _____Mail_____ E-mail_____
9. What is your preferred contact method? ____
10. What do you feel is an appropriate time frame for responding to a telephone call or an e-mail? One/two hours____ Within a business day _____ One/two business days _____ Within a week_____
11. What do you feel is an appropriate time frame for completing your tax return? One to two weeks____ two to three weeks____ three to four weeks____
12. Do you operate a business or have rental properties?___________________________________
13. How likely are you to worry about a minor tax issue? Highly ___ Moderately ___ Not so much ___
14. You may be required to pay a retainer or a deposit for approximately ½ of your service fee.
15. Importance of fees? Very Important ____ Important ____ Minimally Important_____ Not at all_____

Explanations / What are you looking for in a CPA? / Tell us about yourself – (Continue on back if necessary.)

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