



## KJ Tax & Accounting, LLC

Certified Public Accountants

Jim Filicetti, CPA, CITP  
501 E. Main Street  
Waterford, Wisconsin 53185

Jim Filicetti, CPA, CITP  
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Phone 262-363-2930  
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Web [www.kjtaxcpa.com](http://www.kjtaxcpa.com)

January 8th, 2015

Dear Family, Friends and Clients:

In the coming days, you will be receiving our popular client checklist to assist you in gathering your 2014 supporting documentation. Once your checklist is complete, please forward the information and checklist to us for preparation of your return.

Enclosed is our new Rate Schedule for 2015. We need to inform you that we held tax, accounting and consulting rates for the past 4 years. With the Affordable Care Act, other tax law changes and increased investments in education and training, we are unfortunately seeing a 10% to 25% increase in our fee structure for services pending similar circumstances. We are doing our best to keep our fees low by utilizing advanced technologies, subcontracting services and continuing education.

For our valued business clients, we are migrating all of our fees for all services to a monthly subscription plan. Due to challenging financial times that everyone is confronted with, KJ Tax & Accounting, LLC is responding with a monthly service that offers a great opportunity for businesses to take advantage of. Our Sales Lead Manager, Jon Filicetti will be reaching out to you in the coming months going over opportunities with you to serve you and your business with the financial tools you need to be successful.

Included this year is SecureDrawer, our secure documentation portal. You do have the option to purchase Tax Return Insurance for \$25. This will ease your mind to know that we will cover any notice from the IRS or State Revenue Department you receive. All clients will be asked to participate in our subcontracting services. We thank you for your consideration. Disclosure forms and consent are included.

**NEW** Please spend some time utilizing our **new, truly helpful website** for your financing needs. [www.kjtaxcpa.com](http://www.kjtaxcpa.com) provides all of the highlights of our highly talented team members, tax law changes, useful calculators and helpful hints to keep your taxes in check. Please utilize the website as much as you wish. This is another great way to show how committed we are to helping you realize your financial goals.

We are now affiliated with Jerry Sutkiewicz from Midwest Accounting of Waukesha, Inc. for back end payroll and accounting and Dan Hau, CPA from Sitzberger, Hau & Company, S.C. for specialized Tax and Audit functions our clients need in order to keep taxes down to the least legal amount of tax possible. We also want to give a big welcome to two fantastic team members that joined our team this year, Katie Simenson, Tax Review and Jon Filicetti, Sales Solution Provider. Both will be an integral part of our team and the success we hope to share with you throughout our tenure.

Our mission is to be certain you are paying the least legal amount of tax possible, that our team provides value to you, your family and your business and that you are successful by your investment in us. Now is the time to take advantage of your local CPA and all they have to offer. We have the right experience to help you and your situation. Why wait, reach out today. We look forward to working with you. Happy New Year from KJ Tax & Accounting, LLC Thank you. We truly value your continued business.

Sincerely,

*James N. Filicetti, CPA*

James N. Filicetti, CPA

**KJ Tax & Accounting, LLC**

*Sound Advice/Reasonable Price*

*Members AICPA & WICPA*

*Waterford 262-514-3800*

*Mukwonago 262-363-2930*

## Did you know?

KJ Tax & Accounting, LLC Provides----

Total Hosted QuickBooks as low as \$99.95 per month?

Total Hosted Microsoft Office?

Total Hosted Microsoft Outlook?

Total Hosted Document Management?

Total Assisted Payroll with FULL integration into QuickBooks?

Total Merchant Service w/ FULL integration into QuickBooks?

Total Point of Sale w/ FULL integration into QuickBooks?

Total Hosted Bill Payment Solutions?

Total Bookkeeping Services?

Total Platinum Services Starting as low as \$299 per Month?

Find out more by visiting [www.kjtaxcpa.com](http://www.kjtaxcpa.com)

Simply call Jim 262-514-3800 x223

E-mail [kjtax@kjtaxacct.com](mailto:kjtax@kjtaxacct.com)

Two great locations

501 E. Main Street, Waterford, WI 53105

105 Lake St, Mukwonago, WI 53149

**KJ Tax & Accounting, LLC**  
**Rate Schedule for 2015**

**Published Fees Effective January 1, 2015**

**Fees may vary by case to case basis**

**Individual Tax Preparation Fees** -anticipated average 15% increase. EXAMPLE: If your last year's charges \$200 now would be \$230. Similar situation needs to apply to qualify. Prices are subject to change due to circumstances changing. Per forms method of billing will be used to determine circumstantial change. Protection "Insurance" package for \$25 per total Invoice to protect you from audit and our popular portal "SecureDrawer" for \$15 per year will be included in your fee.

**Platinum Monthly Subscription Service**- Our clients best option. The corporate, partnership and or individual return, CPA consultations, CPA tax planning, bookkeeping, QuickBooks Hosting, Insurance, SecureDrawer and locked pricing for 2015 all for one low all inclusive fee. Call 262-514-3800 x223 or e-mail [kjtax@kjtaxacct.com](mailto:kjtax@kjtaxacct.com) ask for Jim Waterford-or-Call 262-363-2930 x223 or e-mail [kjtax@kjtaxacct.com](mailto:kjtax@kjtaxacct.com) ask for Jim Mukwonago. Proposed Monthly Subscription locked for one year. Additional fees may apply if out of the scope of the services.

**Other Pricing Plans-**

**CPA Services** (Corporate, Individual, Estate and Trust Consulting) **\$240.00 per Hour**

**Certified Accountant Services** (CPA Bookkeeping Consultation) **\$120.00 per Hour**

**Certified Bookkeeping Services** **\$90.00 per Hour**

Include data entry of checks, deposits, credit card charges and bank reconciliation for startup or catch up purposes only. Rate will be given before services start. A retainer may be requested before work begins.

**Information Technology Services** **\$120.00 per Hour**

Calls & questions exceeding 10 minutes will be charged accordingly. Trip time will be billed at \$60 per hour plus \$0.55 per mile. Quotes, contracts and warranties that are signed will be honored in lieu of above.

**SecureDrawer (Now Included in Preparation Fee)** **\$15 per Year**

A fast, easy and secure electronic means to securely access your tax returns & supporting documentation. Visit [www.kjtaxcpa.com](http://www.kjtaxcpa.com) for more information.

**Insurance Protection-** **\$25 Per Return**

Take the worry out of pesky notices from the IRS. We will represent you in front of the IRS and State Taxing Authorities for up to 4 hours of CPA services to properly resolve your issue. Relax and let us take care of it for you.

**QuickBooks Hosting, Assisted Payroll & Merchant Services** **Call for Pricing**

KJ Tax is a national leader when it comes to adding efficiency and value to you, your family and your business.

We will be identifying opportunities for you along the way to suggest our efficient solutions for you. Packages start as low as \$59.95 per month. Special Promotions will be made available throughout the year. Visit [www.kjtaxcpa.com](http://www.kjtaxcpa.com) for more details.

**KJ Tax & Accounting Interactive Website** **Free**

Enjoy the benefit of our up to date, interactive and educational website. From our live e-newsletter alerts to interactive Financial Planning tools, feel free to visit often and explore the power of the site.

**Telephone & E-mail Consultation Rates**

Telephone and E-mail rates same as Consultation rates above. Team member will make every attempt to inform the client that the telephone or e-mail consultation will be a chargeable event or not.

Terms: Individual, Partnership and Corporate tax returns need to be **paid in full by VISA, MasterCard, Discover, AMEX, check or cash** BEFORE the return is electronically filed. Corporate clients, all invoices due on receipt. Administrative fee of \$5 per month and 1.5% interest will be charged on ALL overdue invoices. All invoices over 90 days old will be automatically sent to collections, no exceptions.

**Thank you for your continued business. We value your relationship with us!**

# KJ Tax & Accounting, LLC

## 1040 Tax Preparation Fee Schedule

### 2014 Tax Returns /2015 Filing Season

There may be an additional charge for any item not listed.  
 The minimum fee for any new return is \$250 (except dependents \$125).  
 This is a minimum fee schedule which can be increased if extra time is required.  
 (f.f. stands for filing fee;# /# is a typical low/high range)  
 Affordable Care Act 2014 Tax Law Change + 25%

#### Personal Returns

1040, Page 1 and 2	\$150
Schedule A	\$100
"Kiddie Tax" (8615/8814)	\$53
Business	
Self-Employ Tax (SE)	\$29
Statutory Employee Alloc	\$38
Business/Farm (C F)	\$52/1123

Various Sales (Sch D, 4797)	
Stock Sale (D) {Min \$31}	\$10ea
Bad Debt Loss	\$44
Like-Kind Exchange	\$255
Other Sale (4797)	\$43
Recapture	\$37
Installment Sale (6252):	
First Year	\$100
Subsequent Years	\$38
Foreclosure	\$190
Repossession	\$190

#### Other Income Items

Interest/Dividend (Min26)	\$7ea
Substitute W-2 (4852)	\$36
Extra W-2 Sch(over 3)	\$12 ea
Rental Property (E) (1st)	\$62
Additional Properties	\$39
Partnership, Estate Trust	\$45
Additional K-1s	\$30
Passive Loss (8582)	\$57

#### Consulting Services

Consulting {hourly}	\$40/200
Personal Fin Plan	\$350/1500

#### Pension Items

IRA/Roth IRA Worksheet	\$20
SEP/Keogh	\$44

#### Pension Items (cont.)

Lump Sum Distribution {4972}	\$67
Premature Distributions (5329)	\$34
Defined Benefit Plan	\$67
Non-Deductible IRA Dist. (8606)	\$45
Social Security Calculation	\$29
Pension Rollover (over 1)	\$20
Minimum Distribution Calculation	\$47
<u>Adjustments to Income</u>	
Employee Business Expense	\$37/\$68
Alimony Paid or Received	\$20
Early Withdraw Penalty	\$20
Higher Education Expense	\$39
Teacher Deduction	\$20
Student Loan Interest	\$20
Clean Fuels	\$28
Manufacturing Deduction	\$250/1500

#### Other Schedules

Casualty Loss (4684)	\$70
Depreciation (40 min)	\$7 ea
Underpayment Penalty (2210)	\$311/\$86
Tax on Tips (4137)	\$34
Net Operating Loss (1139)	\$139
Investment Interest (4952)	\$46
Foreign Income (2555)	\$90
Deceased Taxpayer Refund	\$38
Alternative Minimum Tax (6251)	\$70
Home Office Calculation (8829)	\$67
Non-Cash Contribution (8283)	\$48
Moving Expense (3903)	\$40
Discharge of Indebtedness (982)	\$70
Tax Shelter Disclosure (8271)	\$28

#### Discounts

Dependents 50%	
Married Filing Separate 30% off joint	

#### Tax Credits

Tax Credit (3800)	\$39
At-Risk Computation (6198)	\$39
Child Care (2441)	\$39
Foreign Tax (1116)	\$45
/TC/179 Recapture	\$47
EIC	\$39
Fuel (4136)	\$28
Elderly (R)	\$28
Child Tax Credit {8812}	\$39
Hope and Lifetime Credit	\$39
Retirement Credit	\$28

#### Other Items

Form W-4 Calculation	\$40
Estimates (Fed, St,Local)	\$21ea
Extensions	\$35
Tax Projection Worksheet	\$105
Dissolution	\$350+f.f.
Incorporation	\$1000+f.f.
ID Numbers	\$170
1099s and W-2s	\$40+12ea
Extra Copy of Return	\$16
Copy Tax Return Later	\$26
Power of Attorney	\$45
Express Mail Actual Cost +	\$5
529 Plan Setup	\$60 per ace
Administration (all returns)	\$50

#### Other Returns

In-State Returns	\$39
Out of State Returns	\$77
School District Returns	\$36
Local Returns	\$43
Personal Property Tax	\$41/\$122

#### Electronic Filing

Included at no charge.

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Mukwonago, WI 53149

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E-mail [kjtax@kjtacacct.com](mailto:kjtax@kjtacacct.com)

January 9, 2015

Dear Family, Friends and Clients:

In order to provide you with the best service and value possible, we use a number of business partners outside of the firm. We often have to disclose certain tax return information and this letter is to request your consent to disclose the tax return information you provide us to all third party requests for data entry services including, but not limited to QuickBooks, Proseries, Microsoft Office, SecureDrawer, XCM Technologies, Uni-Data and any other Company that we must use in order for us to process your tax and accounting information.

For your convenience we request that this consent be valid until December 31, 2025. Please consent to be valid for a different period please indicate so in the space provided.

The IRS requires that the language in the attached consent form may not be altered in any way. Nevertheless, much of their text does not apply to the consent sought by KJ Tax & Accounting LLC. Specifically, signing this consent form will not result in the disclosure of your personal information to anyone for any reason other than the preparation and filing of your return.

Furthermore, your tax return information is protected from further use or distribution by a legally enforceable non-disclosure agreement between us and the above mentioned companies. Finally, we will provide you service regardless of whether you sign this consent form.

Our objective has always been to provide you with superior service and if you do have any questions or concerns regarding this form, please feel free to call me at 262-514-3800.

Thank you for your thoughtful consideration and understanding.

Sincerely,

*James N. Filicetti, CPA*

James N. Filicetti, CPA

**KJ Tax & Accounting, LLC**

*Sound Advice/Reasonable Price*

*Members A/CPA & WICPA*

*Waterford 262-514-3800 Mukwonago 262-363-2930*

## CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return and, in certain limited circumstances, for purposes involving tax return preparation. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because our ability to disclose your tax return information to another tax return preparer affects the service that we provide to you and its cost, we may decline to provide you with service or change the terms of service that we provide to you if you do not sign this form. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, *including your personally identifiable information such as your Social Security Number ("SSN")*. Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States which will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. Section 7216) to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, Federal agencies may not be able to enforce U.S. laws that protect the privacy of your tax return information against a tax return preparer located outside of the U.S. to which the information is disclosed.

If you agree to allow KJ Tax & Accounting LLC to disclose your tax return information, including your SSN, to Xpitax LLC for purposes of providing assistance in the preparation of your 2014 individual income tax return, please check the box below, provide the information requested below, and sign and date your consent to the disclosure of your tax return information.

I, \_\_\_\_\_, authorize KJ Tax & Accounting LLC/CFO Accounting Services LLC to disclose to Xpitax LLC my tax return information including my SSN to allow Xpitax LLC to assist in the preparation of my 2014 individual Income tax return.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Consent Valid Through December 31, 2025

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [comp/aints@tigta.treas.gov](mailto:comp/aints@tigta.treas.gov).