FILING DEADLINES (see notes below for tax payment deadlines)

1040 - INDIVIDUAL (see notes below) and SMLLC's taxed as a "Schedule C"		
SUBMIT INFORMATION TO US BY:	**FOR AN IRS FILING DEADLINE OF:**	***EXTENSIONS**
March 1st	**April 17th**	**ONE SINGLE EXTENSION FILED BY APRIL 17 th WILL EXTEND THE DUE DATE TO OCTOBER 15TH**
September 1st	**October 15th**	**NO ADDITIONAL EXTENSION IS AVAILABLE.**

CORPORATE with tax years ending 12/31 (see notes below) including: s-corp and c-corp tax returns and LLC's taxed as corporations		
SUBMIT INFORMATION TO US BY:	**FOR AN IRS FILING DEADLINE OF:**	***EXTENSIONS**
February 1st	**March 15th**	**IF ACCEPTED BY THE IRS THE FILING DEADLINE IS EXTENDED UNTIL SEPTEMBER 17th**
August 1st	**September 17th**	**NO ADDITIONAL EXTENSION IS AVAILABLE.**

PARTNERSHIPS, most multi-member LLC's and TRUSTS with tax years ending 12/31 (see notes below)		
SUBMIT INFORMATION TO US BY:	**FOR AN IRS FILING DEADLINE OF:**	***EXTENSIONS**
March 1st	**April 17th**	**IF ACCEPTED BY THE IRS THE FILING DEADLINE IS EXTENDED UNTIL SEPTEMBER 17th <=NEW**
August 1st	**September 17th**	**NO ADDITIONAL EXTENSION IS AVAILABLE.**

LLCs: LLCs can be taxed in several ways depending on their unique structure. Please note that their deadline will be the same as the entity type they have elected to be taxed as. Please call our office with any questions.

FISCAL-YEAR ENTITIES: All entities that do not use the calendar year: Your deadline to submit complete paperwork to us is six weeks prior to your IRS filing deadline.

NOTE: We can only meet the above IRS deadlines if the information submitted to us is **COMPLETE** and provided to us by the dates indicated in the first column. **There will be a 20% rush fee ($100 minimum) added to any return whose information was not submitted to us by our deadline for information submission but you ask to have completed to comply with the IRS filing deadlines.**

***EXTENSIONS:** An extension is a request for additional time to file a tax return, NOT additional time to pay your taxes. If you owe taxes and file an extension without sending a payment, the IRS may assess penalties and interest on the delinquent taxes and the IRS may choose to retroactively deny the extension once the amount of unpaid taxes is known. If we are working on your current year taxes and don't have all the required information to complete the return by the due date, we generally will automatically file an extension for you.

ESTIMATED QUARTERLY TAX PAYMENTS (1040ES, 1120ES) AS WELL AS STATE TAX PAYMENTS IF REQUIRED:
We encourage all business owners, C-Corporations and LLC's taxed as C-Corporations to have quarterly evaluations of their tax situation. This is imperative for helping you to avoid penalties and interest payments.

For individuals, the estimated quarterly tax payments for 2012 are due to the IRS by **April 17, June 15, September 17, and January 15, 2013.**

PROCESSING TIME:
Current Tax Year: Our office will try to process all returns on a first come, first serve basis for those not going on extension. Since all work is customized, each return may take a different amount of processing time. If all the information provided is complete, it will take approximately 2-6 weeks to prepare. If the provided information is not complete, the processing will be delayed and it will take additional time. Therefore please:

- Provide complete information, and if using a Tax Organizer to assemble your information, answer applicable questions with all the required information.
- Provide any additional information requested by us as soon as possible.
- email (or call) our office for assistance or clarification when needed in completing the organizers or pulling your information together.

IRS CORRESPONDENCE
In the event that you receive a notice from the IRS for any reason, please mail or scan&email or fax a copy of it to our office immediately. **DO NOT CONTACT THE IRS DIRECTLY AND DO NOT PAY ANY BALANCES REQUESTED UNTIL OUR OFFICE CAN REVIEW THE SITUATION.**

Amended and Previous Years Returns: Amended returns, previous years' tax returns including NOL carryback returns are done strictly on an as-time-allows basis. Generally these tax returns are not processed by us during heavy tax deadline periods but will be considered after the initial tax season is complete. ***Note:*** The IRS can take approximately 90 days to process amended returns.

FEES & SERVICES - PAYMENT POLICY:

- A retainer is required for to begin the desired service.
- Payment of all services is due in full upon completion and before e-file of return or receipt of filing copy.
- Credit Cards accepted are MASTERCARD and VISA.
- Payment by mail is accepted in the form of: MONEY ORDER, PERSONAL CHECK or AUTOMATIC BILL PAY CHECK.

All invoices are due and payable upon receipt unless noted otherwise on the invoice. In the event of non-payment for services, the client will be responsible for all costs and fees of the collection process, including attorney and court costs necessary to collect the debt.

HOW TO CONTACT US:

Mailing Address:
Colin M. Cody, CPA, CMA
6004 Main Street
Trumbull, Connecticut 06611-2400

Web Page: http://www.traderstatus.com/

email: http://traderstatus.com/contactform.htm

HOW TO GET YOUR TAX INFORMATION TO US:

We try to make filing your taxes with us as convenient as possible so we offer several ways in which you can get your information to us:

- Mail your package to us at: 6004 Main St., Trumbull, CT 06611
- Meet with us in person to discuss any items and give us your documents
- Scan and email all documents to us http://traderstatus.com/contactform.htm

We are always here to assist you with any questions or concerns. Your confidence in our ability to provide you with highest quality of service is very important to us. Should you have any questions, please give us a call at 203-268-7000

Please provide the following information **(keeping copies for yourself)**:

- Signed copy of the tax engagement letter or use the electronic version: http://www.traderstatus.com/engagement.htm
- A copy of your 2010 tax returns (if not already in our possession)
- Original Form(s) W-2 (or a full clean photocopy)
- Schedule(s) K-l showing income or loss from partnerships, S corporations or estates or trusts.
- Copies of other compensation or pension documentation, such as Form 1099-MISC or Form 1099-R.
- Form(s) 1099 or statements reporting dividend and interest income. Brokerage statements showing transactions for stocks, bonds, etc.
- Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- Copies of HUD closing statements regarding the sale or purchase of real property. In a sale, please include the original purchase HUD also.
- All other information notices you received, or any items you have questions about.