



GLOBAL TAX
CENTERS®

How to Become an Income Tax Entrepreneur

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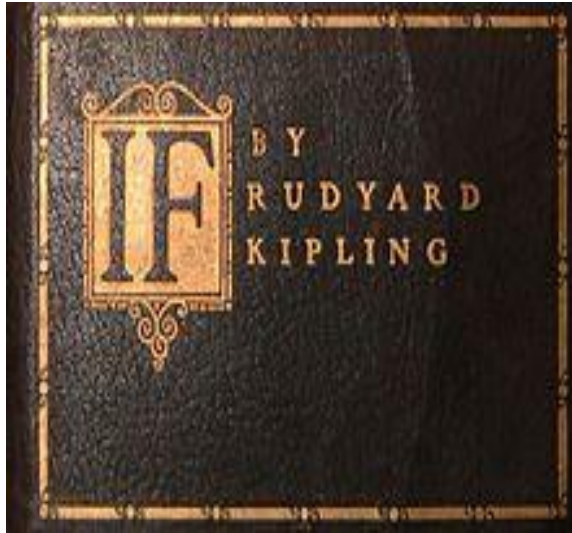
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1 – IF, By Rudyard Kipling

If you can keep your head when all about you are losing theirs and blaming it on you,
If you can trust yourself when all men doubt you, but make allowance for their doubting too;
If you can wait and not be tired by waiting, or being lied about, don't deal in lies, or
being hated, don't give way to hating, and yet don't look too good, nor talk too wise.

If you can dream—and not make dreams your master; if you can think—and not make
thoughts your aim; If you can meet with Triumph and Disaster, and treat those two
Impostors' just the same. If you can bear to hear the truth you've spoken twisted by
knaves to make a trap for fools, or watch the things you gave your life to, broken, and
stoop and build 'em up with worn-out tools.

If you can make one heap of all your winnings and risk it on one turn of pitch-and-toss,
And lose, and start again at your beginnings and never breathe a word about your loss;
If you can force your heart and nerve and sinew to serve your turn long after they are
gone, and so hold on when there is nothing in you except the will which says to them: 'Hold on!'
If you can talk with crowds and keep your virtue, or walk with Kings—nor lose
the common touch;

If neither foes nor loving friends can hurt you, If all men count with you, but none too
much; If you can fill the unforgiving minute with sixty seconds' worth of distance
run; Yours is the Earth and everything that's in it, and—which is more—you'll be a Man, my son!

2 - Becoming an Income Tax Entrepreneur?

Recession Proof, Growing Industry, with Unlimited Potential

Industry Growth - From 2010 to 2015, the U.S. income tax business is expected to grow by 2.3% from a \$7.7 to \$9 billion dollar industry, and each year millions of Americans, U.S. Residents and Non/Resident Aliens documented as well as undocumented, pay tax professionals to review, prepare, and file their tax returns. Statistically speaking, 50% of the all tax payers file their return with a paid tax preparer. Every year, rumors abound that Congress will simplify the tax code, but the lawmakers continue to make more changes to the tax code, which are confusing, frustrating, and difficult to decipher. The US Tax Code has volumes and volumes of pages, making it one of the most difficult books to read. This means that you are a part of the only profession that is RECESSION PROOF! Tax Professionals are not going anywhere!

The exciting part about becoming an **Income Tax Entrepreneur**™ is that as your business begins to grow through attracting new clients, and referrals, each year your future earnings and income also expands because the original new clients have now become your prior clients, and they will stay with you year after year if you provide them with sincere, personal service.

Fear & Resistance - Many people may have fears or second thoughts about entering into the income tax preparation business and preparing taxes because they think that it would be too difficult, challenging, or that you need some type of special qualifications, e.g., a Certified Public Accountant (CPA), Enrolled Agent (EA), or have a Doctor of Jurisprudence (JD). However, this couldn't be farther from the truth. You don't have to be an accountant to be an **Income Tax Entrepreneur**™. While you need to have some basic understanding of numbers, however, a college degree in taxes, accounting, math, economics, or finance is not required.

Learning the Basics - More importantly, income tax preparation is not at all about accounting or bookkeeping; but it's about tax laws. All that's needed is to take at least one basic income tax preparation course to give you the foundation, and then later you should take continuing education courses every year to maintain and increase your level of tax knowledge. Most basic income tax preparation courses start with the presumption that you have no prior tax knowledge, and tax software makes it a lot easier to prepare tax returns. However, even with this being a factor, tax software is not a replacement for tax knowledge. The key skill set that you must develop is to be able to complete tax returns by hand, i.e., you must first become familiar with the line items and sections of a standard Form 1040 tax return.

(NOTE: REMEMBER, YOU SHOULD NEVER DEPEND ON THE TAX SOFTWARE PROGRAM ALONE TO PREPARE THE RETURN FOR YOU; IT IS ONLY A TOOL!)

It's all About the People, Not the Numbers!

A People Business - The average person believes that the income tax preparation business is all about the numbers. This could not be farther from the truth. The assisted income tax

preparation industry is ALL ABOUT THE PEOPLE! There's a saying that" people don't care how much you know, until they know how much you care." This is a people business, and although your knowledge of taxes plays a key part, the experience that you provide your clients makes up 80% of the reason they will continue to patronize your services.

Maintaining Client Confidentiality - Dealing with a client's financial information places you in a delicate fiduciary role, of which, protecting and keeping their information free from public disclosure takes center stage. Your client's are looking to see that they can trust you. They are looking to see that you have integrity. They are looking to see that you will treat them with respect, and they are looking for your guidance as the tax expert. You may be able to demonstrate to them that you completed their tax return perfectly, but without giving them personal service fit for a king and queen, then you risk them not returning. Worst case scenario, they will tell 10 people about the impersonal experience.

(NOTE: REMEMBER, "PEOPLE MAY NOT REMEMBER WHAT YOU SAY, BUT THEY REMEMBER HOW YOU MADE THEM FEEL!")

3 - Assisted Income Tax Preparation Services Industry

US Tax Industry Analysis, Statistics & Market Share and Size

Industry Business - Businesses in this industry assist individuals, for-profit and nonprofit businesses, and estates with the preparation of income tax returns, but generally do not offer accounting, bookkeeping, legal advice, billing or payroll processing services. Although the offices of Payroll Firms, CPAs, and Tax Attorneys, are generally excluded from this industry, basic knowledge of tax law and filing requirements is required. Online tax return providers, i.e., do not fit within the scope of this industry. Resource: *(Tax Preparation Services in the US: Market Research Report, NAICS 54121d, Apr 2015)*

Industry Products - Products and services consist of basic tax preparation, standard tax preparation, full-service tax preparation, and tax related financial products. The industry is highly fragmented with 20.0% of the industry consisting of major nationally known tax firms and CPA firms. The remaining 80.0% of the industry consists of many small employer and nonemployee firms. More than 80.0% of employer firms have fewer than ten employees, and about 84.1% of the firms operating in the industry are considered nonemployees, i.e., individuals, and mom & pop small businesses offering their services on a part-time basis due to the seasonal nature of tax preparation services.

Market Share - In 2015, IBISWorld estimated that almost 40% of the industry revenue was captured by the four largest players: H&R Block, Jackson Hewitt, Liberty Tax and These organizations are composed of hundreds of small operators that are either company owned or operate as a franchise, and control significant shares of the market due to their distribution outlets and territory's in both major and small cities. *(Tax Preparation Services in the US: Market Research Report, NAICS 54121d, Apr 2015)*

4 - Career Opportunities in the Tax Industry

Becoming an ***Income Tax Entrepreneur™***, opens up a world of infinite employment opportunities. Here is a list of various job titles in the tax industry:

- Customer Service Receptionist
- Tax Internship
- Tax Representative Assistant
- Tax Professional Assistant
- Tax Representative
- Senior Tax Representative
- Tax Professional
- Senior Tax Professional
- Tax Associate
- Senior Tax Associate
- Tax Advisor
- Senior Tax Advisor
- Master Tax Advisor
- Senior Master Tax Advisor
- Senior Tax
- Tax Office Leader
- Tax Office Manager
- District Manager
- District General Manager
- District Tax Sales Manager
- Cost Tax Accountant
- Income Tax Accountant
- Senior Tax Accountant
- Tax Director
- Vice President of Taxation
- Payroll Tax Specialist
- Payroll Tax Manager
- State Tax Auditor
- Federal Tax Auditor
- IRS Tax Agent/ IRS Special Agent

5 – Benefits: The Advantages & Disadvantages

Advantages

Solid Employment Outlook - There are many benefits and advantages to becoming an ***Income Tax Entrepreneur™***. As Ben Franklin stated, “the only sure things in life are death and taxes.” Even though most jobs in the income tax preparation industry are seasonal, i.e., temporary, income tax preparers know that they have solid, steady employment from January 1st through April 15th every tax filing season. On a single day in July 2013, the job search site wwwIndeed.com had more than 1,400 job U.S. listings for tax preparers. Those who go on to become accountants also have a solid job market. According to the U.S. Bureau of Labor

Statistics, jobs for accountants are expected to grow by 16 % percent between 2010 and 2020; just a tad over the 14 % percent job growth expected for all occupations. The average salary for accountants' in 2012 was \$71,000 per year, and over the past three years that number has increased. (*The Disadvantages & Advantages of Becoming an Income Tax Preparer*, by Linda Emma, Demand Media, www.chron.com, 2012.)

Income Security – Generally speaking, the average tax return can range from a low end of \$100 to the high end of \$300, so even a beginner, preparing 50 to 75 returns in the first year could generate = \$5,000 to \$22,500 in 3 months. A recent survey conducted by the National Society of Accountants (NSA) and showed that the average cost of a professionally prepared tax return was \$246. This was the price that most tax preparers charged for a 1040 Tax form with itemized deductions (Schedule A) plus a state tax return. On the other hand, the cost of getting a simple 1040 Form (without itemized deductions) prepared by a professional tax preparer averaged around \$143. As for business returns, the NSA survey found that the average cost of preparing an 1120 Tax Form (corporations) was \$759, while the average cost for preparing an 1120S tax Form (S Corporations) was \$717. (*The Pros and Cons of professional Tax Preparation*, by Elizabeth Rosen, USTaxCenter, www.irs.com, June 12, 2013.)

What's even more fantastic is that as your new client base increases, prior clients come back, and referrals start pouring in, you have the potential that your future earnings and income will grow, and every year you don't have to worry about a job. The goal would be to try and make as much money in 3 months that equals 1/3 of your full-time employment income.

Job Satisfaction - For people who have a knack for numbers, like putting together a jigsaw puzzle, and don't mind dealing with the stress of last-minute filers, becoming a tax preparer may be the perfect position. You get to interact with a diverse group of people and help them through what can sometimes be a difficult process by virtue of people's fears and anxiety of the complicated tax code. Also, there is the satisfaction of delivering the good news when the result is a refund for the current year, and also when the tax preparer finds money owed clients from amending previous year's returns.

Flexibility - Since most tax professional's business is generated between Mid-January through Mid-April, this means you have the rest of the year to pursue other interests, and spend time with family and friends. You still have the option of providing year round services from May through December, and this can further increase your income.

Control - Being your own boss, in many cases, allows you to control your own schedule. You will be the one deciding on your hours, schedule, fees, and if you will take the next client. Now this type of luxury only happens if you have a steady, and consistent client flow, or if you work independently. If you work for a firm, then you will need to refer to their policy & procedures manual to determine what is mandated, required, or optional.

Disadvantages

Part-Time Work – Unless a tax preparer continues their education, many only work and are in demand mostly during the four month tax season January 1st through April 15th. Most are hired by income tax preparation firms for short-term work, and tax preparers don't generally receive benefits or high salaries. They are usually paid a commission off of the cost of the tax return, or some combination of an hourly draw against commissions. According to the Bureau of Labor Statistics, they earned an average hourly rate of \$16.22/hour in 2012. (*The Disadvantages & Advantages of Becoming an Income Tax Preparer*, by Linda Emma, Demand Media, www.chron.com, 2012.)

Stress - In spite of how much tax preparers grow to love the business of meeting with clients, reading and interpreting the tax code, and offering solutions to their tax issues, client's may be nervous and concerned about the amount of taxes they will owe and more importantly, their ability to pay the tax due. If the client's have waited to the last minute before the filing deadline, then the stress factor increases 100%! This can be transferred to the tax preparer. The stress that one mistake can cost the client dearly sometimes is too much for the tax preparer to bear.

Regardless of the advantages or disadvantages outlined, becoming an **Income Tax Entrepreneur™** can be both rewarding professionally and financially because it gives you the potential and flexibility to work as much or as little as you want, and at the same time provide a steady, yearly part-time or full-time income.

6 – Basic Income Tax Preparation Course

Global Tax Centers has entered into a licensing agreement with The Income Tax School® (ITS). This enabled our organization to teach ITS tax courses in-house or online directly through The Income Tax School with ITS tax training materials, which provides basic income tax preparation education and continuing education courses. For our inaugural tax class, we chose to have The Income Tax School train all Global Tax Centers employees, staff and Affiliate/Owner(s) through online instruction. The Income Tax School's instructors are highly qualified to teach and trained through the same high quality tax courses. Their instructors also prepare taxes for the general public to maintain their knowledge and skills. This background provides for top quality income tax preparation training. The reason for choosing The Income Tax School to provide all of our tax training needs was simple. They have been acknowledged by the tax industry and IRS executives as the national standard for tax preparer training and was ranked #1 by Trendlists for online tax education. ITS was chosen above all U.S. tax schools to partner with a Fortune 1000 company and is referred to by them as "Best in Class."

The Income Tax School® - The Income Tax School (ITS) is the national standard for tax preparation training and provides e-learning to tax, accounting and financial services professionals. ITS also publishes student textbooks and instructor guides for classroom instruction by firms that provide in-house tax preparation courses, as well as colleges and career schools.

ITS is certified as a private career school by the State Council of Higher Education for Virginia

(SCHEV). The School currently offers more than 40 online income tax preparation training programs nationwide, ranging from 3-hour Continuing Education (CE) seminars to 30-80 hour courses, as well as the prestigious 180-hour ITS Chartered Tax Professional-CTP® certificate program.

In addition to tax preparation training, The Income Tax School also offers a Career Center, Retreats for tax business owners and Tax Practice Management manuals to help people get into the tax preparation industry and assist those who are already in the tax business.

ITS is a comprehensive solution for all of our tax training needs. You can join the thousands of tax professionals, CPAs, tax business owners, national tax industry firms, tax service franchisors, colleges/universities and career schools that have relied on these quality tax courses for years. All tax preparation courses are developed and taught by practicing income tax pros and are written in easy-to-understand language. You will benefit from tax class authors and expert instructors who have years of real world experience working with individuals and small businesses on a daily basis. And this practical knowledge will transfer to you.

All tax classes are available online – 24/7, allowing you to work at your own pace from anywhere with internet access. And as a student of The Income Tax School, you are not in this alone! You will receive personalized instructional support and feedback, as well as access to student and instructor forums.

Once you have successfully completed the Comprehensive Income Tax Course (60 hours) of our licensed tax school, you will have the skills and knowledge required to prepare tax returns for the general public. In case you were wondering, no previous experience in tax preparation or accounting is required. It's easy to get started today – so put yourself on the short path to earning more income with a tax education from The Income Tax School!

In addition to tax preparation training, The Income Tax School also offers a Career Center, Retreats for tax business owners and Tax Practice Management manuals to help people get into the tax preparation industry and assist those who are already in the tax business.

History - ITS was originally developed in 1989 to meet the tax training needs of Peoples Income Tax, Inc. a tax preparation firm with multiple offices located in Richmond, Virginia. Charles McCabe, President and CEO of Peoples Income Tax, knew from past experience that it's difficult to find qualified tax preparers on a seasonal basis. After working as Regional Director for a leading national firm for nearly 20 years, he knew training tax preparers in-house or "growing your own tax preparers" was the best solution. Starting in 1993 we made our tax school materials available to individuals as a way to learn taxes and to businesses as a way to train qualified tax preparers in-house.

In 2003, ITS launched its online tax school and now teaches tax education to students nationwide and beyond. Many students are beginners who are learning taxes for the first time. However, we also have EAs and CPAs that take our courses for Continuing Professional Education.

Tax Business Owners - Over the years the tax school materials have been refined and made available for individuals and businesses since 1993 as a way to learn taxes and train qualified seasonal and year-round tax preparer in-house. Why send your employees and prospects to

the competition when you can train them yourself?

Income Tax School Training & Continuing Education - Income tax school classes are usually start around October of every year, and students looking to become New Tax Professionals will be able to complete the entire 60 hours of class training online at their own pace through our certified instructors. This is perfect for people who work all day, and can't make it to a traditional night class offering 2 to 3 times per week.

NOTICE: - On January 18, 2013, the United States District Court for the District of Columbia enjoined the Internal Revenue Service from enforcing the regulatory requirements for registered tax return preparers. In accordance with this order, tax return preparers covered by this program are not currently required to register with the IRS, to complete competency testing or secure continuing education. CPAs, attorneys, enrolled agents, enrolled retirement plan agents or enrolled actuaries are not affected the ruling for these regulatory practice requirements.

IMPORTANT: - The AFTR is merely a short federal tax refresher course for experienced tax preparers and will not enable a person who is not an experienced tax preparer to learn how to prepare income tax returns. If you are interested in becoming a tax preparer, you should consider our Basic Comprehensive Income Tax Course.

AFTR course options are available now for the 2016 tax season. This course is not available after 12/30/2015, as the IRS completion deadline is 12/31/2015. The AFTR course will become available again in the Summer 2016, pending IRS regulations for 2017 tax season.

Start Taking Your CE Now and Be Ready for Tax Season! - Note: Any continuing education taken during 2015 will count as CE credit hours for the Annual Filing Season Program (AFSP)

Once you've met all three requirements below, an AFSP – Record of Completion will be available in your PTIN holder's online IRS account for printing. Any "unenrolled" preparers not already bound by Circular 230 will need to sign an agreement to follow sub-part b of Circular 230 before being able to print the AFSP – Record of Completion.

- Renew your PTIN for each year— in mid-October
- Take the appropriate amount of CE
- Complete and pass the AFTR course/test, if required

The Income Tax School intends to be an IRS Approved Education Provider for the Annual Federal Tax Refresher course. The Annual Federal Tax Refresher course will be available for online enrollment at a competitive price. You can count on The Income Tax School to meet all of your tax education needs.

- Online 24/7
- TOP Quality Tax Content
- Instructor Support for Tax Pros

- Money Back Guarantee

THE INCOME TAX SCHOOL

Prior Tax Professionals (18 hour Class) Continuing Education (Books & Manuals) **\$89**

New Tax Professionals (60 hour Class) Income Tax Course (Books & Manuals) **\$497**

RECOMMENDED TRAINING MANUALS & RESOURCES

How to Become an Income Tax Entrepreneur
© 2014 by Nathaniel R. Causley, Jr., J.D. **\$49**

Tax School Operations Manual: Operate Your Own Tax School
© 2015 by The Income Tax School, Inc. **\$147**

Tax Business Marketing: Reach Your Target Clients
© 2015 by The Income Tax School, Inc. **\$149**

Tax Office Operations: Policy & Procedures
© 2015 by The Income Tax School, Inc. **\$199**

Tax Business Personnel: Training & Human Resources
© 2015 by The Income Tax School, Inc. **\$149**

Tax Business Expansion: Grow Your Business
© 2015 by The Income Tax School, Inc. **\$99**

7 – IRS PTIN Registration

IRS Paid Preparer Tax Identification Number (PTIN) Registration - The PTIN is a number issued by the IRS to paid preparers to use so that they do not have to disclose their Social Security Number (SSN) on the income tax returns that they prepare. The PTIN cannot be used in place of the Employer Identification Number (EIN) of the income tax preparation firm.

On January 1, 2011, the IRS mandated that all paid preparers, i.e., anyone who prepares or assists in preparing federal tax returns for compensation, must have a valid Preparer Tax Identification Number (PTIN) before preparing returns. All Enrolled

Agents (EAs) must also have a PTIN. You can sign up for your PTIN online or by paper application. The online systems allows you to sign-up, and renew your Preparer Tax identification Number (PTIN), keep your account current, view your continuing education credits, and receive communications from the IRS Return Preparer Office.

Your PTIN must be renewed each year after October 15th. - New IRS regulations still require all paid tax return preparers to register and obtain a PTIN. The cost to obtain a new PTIN is \$50. If you already have a PTIN, the annual renewal fee is also \$50. It only takes about 15 minutes to apply for and/or renew your PTIN online. If you prefer to use the paper option, Form W-12, IRS Paid Preparer Tax identification Number (PTIN) Application, it will take 4-6 weeks to process. Each year, the IRS opens up the registration and renewal PTIN process around October, and runs through December 31st for the upcoming tax season starting in January. The registration is valid for 1 year until the next December 31st deadline.

Applying for a PTIN - Do you want to be included in the Public Directory of return preparers or desire limited representation rights for your clients? Go to: <http://irs.treasury.gov/rpo/rpo.jsf> Also, check out the Annual Filing Season Program which recognizes the efforts of non-credentialed return preparers who aspire to a higher level of professionalism. <https://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program>

Don't have a PTIN and need to obtain one? - Most first time PTIN applicants can obtain a PTIN online in about 15 minutes. Go to: <https://rpr.irs.gov/datamart/login.do> The fee is **\$50.00**. View the checklist to get started: <https://www.irs.gov/Tax-Professionals/PTIN-Application-Checklist:-What-you-need-to-get-started>

PTIN Application Checklist: What you need to get started? - Before you begin your PTIN application, be sure you have the following available:

- Social Security Number
- Personal information (name, mailing address, date of birth)
- Business information (name, mailing address, telephone number)
- Previous year's individual tax return (name, address, filing status) 1
- Explanations for felony convictions (if any)
- Explanations for problems with your U.S. individual or business tax obligations (if any) 2
- Credit or debit card for the \$50.00 PTIN user fee
- If applicable, any U.S. based professional certification information (CPA, attorney, enrolled agent, enrolled retirement plan agent, enrolled actuary,

certified acceptance agent, or state license) including certification number, jurisdiction of issuance, and expiration date

Once you gather all of your information, just follow four easy steps to obtain your PTIN:

- **Create Your Account** — First, you must create an account by providing your name, email address and security question information. The system will then email your temporary password, which you will change when you go back to enter your information in the PTIN application.
- **Apply for Your PTIN** — You will complete the online application by providing personal information, information about your previous year's tax return, professional credentials, and more as shown above.
- **Pay Your Fee** — The application will transfer you to our partner bank where you will make your payment of \$50.00 by credit card or direct debit.
- **Get Your PTIN** — After the bank confirms your payment, your PTIN is provided online.

(Note: All PTIN correspondence is delivered through secure online messaging in your PTIN account. Use the most up-to-date email address when obtaining your PTIN to ensure that you receive our messages.)

1. Tax return information is required to authenticate your identity. If you filed your tax return in the past 8 weeks, please use a previous year's individual tax return.

2. Felony convictions and discrepancies with your federal tax obligations may affect your ability to obtain a PTIN. Page Last Reviewed or Updated: 30-Oct-201

Already have a PTIN and need to renew it?

Renew your PTIN in 3 easy steps:

1. Access Your Account - If you already have an online PTIN account, login now.
<https://rpr.irs.gov/datamart/mainMenuUSIRS.do>

2. Renew Your PTIN - Complete the online renewal application. You must verify your personal information and answer a few new questions. View a checklist at:
<http://www.irs.gov/Tax-Professionals/PTIN-Renewal-Checklist:-What-you-need-to-get-started> of what you need before you get started.

3. Pay Your Fee - Pay the **\$50.00** renewal fee via credit card or direct debit.

Prefer to apply or renew by paper?

It only takes about 15 minutes to apply for or renew your PTIN online. But if you prefer to use the paper option, Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application. Go to: <https://www.irs.gov/pub/irs-pdf/fw12.pdf> For more information on completing Form W-12, view instructions at: <https://www.irs.gov/pub/irs-pdf/iw12.pdf>

Students who wish to file using Form W-12 should allow 4-6 weeks processing time and send the form along with a check or money order with the fee of **\$50.00** to:

IRS Tax Pro PTIN Processing Center 104
Brookeridge Drive #5000
Waterloo, IA 50702

8 - IRS ERO/EFIN Registration

Become an ERO, Authorized e-file Provider and obtain your Electronic Filing Identification Number (EFIN)

What is e-file? The term “e-file” is an abbreviation for the Electronic Tax Return Filing Program. It includes both filing taxes electronically and preparing taxes electronically using tax software, also. Join the IRS partnership and save money, increase your productivity and build your business, while providing a service the majority of taxpayers now expect. IRS e-file has safely and securely transmitted more than 1 billion tax returns since 1990. Nearly 80 percent of all individual federal returns are now e-filed. By electronically filing tax returns to the IRS, you have convenience, accuracy, security, and most returns are processed speedier than paper filing. Moreover, there is less of a chance of the IRS making a mistake during the processing of the return, as information only needs to be entered one time. Paper filings can take longer for the IRS to process and for you to receive refunds. In order to e-file a return you have to use tax software or use one of the “Free File” web software programs.

Confirmation from the IRS – When you e-file returns, the IRS will send you a confirmation that they have received your tax return(s). This is proof that the IRS received the tax return and has started processing it. If the IRS does not accept your tax return, you will get a rejection notice. The confirmation or rejection notice is sent within 24 hours of transmitting your return. If you receive an IRS e-file rejection notice, it will tell you how to fix your tax return so it will be acceptable to the IRS. If you file with a paper return, it could be weeks before you know anything is wrong with the return(s).

E-File Limitations – Filing electronically is not for everyone, though. Taxpayers must file on paper if they are:

- Married, but filing a separate return, and you live in a community property state,
- Claiming a dependent who has already been claimed by someone else,
- Submitting a tax form that cannot be electronically filed (such as a multiple support agreement), or
- Filing before e-file begins (approximately January 15th) or after ends (approximately October 15th).

Electronic Filing Identification Number (EFIN) – An EFIN is a number assigned by the IRS to preparers that are accepted into the federal/state e-file program. To become an authorized IRS e-file provider, preparers must submit an application and undergo a screening process. You will want to do this so you are able to electronically file all of your client's tax returns.

Most Tax Return Preparers Must Use IRS e-file. As of January 1, 2012, any tax return preparer who anticipates preparing and filing 11 or more Forms 1040, 1040A, 1040EZ and 1041 during a calendar year must use IRS e-file (unless the preparer or a particular return is administratively exempt from the e-file requirement or the return is filed by a preparer with an approved hardship waiver).

Members of firms must count returns in the aggregate. If the number of applicable income tax returns is 11 or more, then all members of the firm generally must e-file the returns they prepare and file. This is true even if a member expects to prepare and file fewer than 11 returns on an individual basis. Those who are subject to the e-file requirement are referred to as “specified tax return preparers.”

Apply to become an E-File Provider Now - Learn more about the program — now required for most tax return preparers — and how to become an Authorized IRS e-file Provider. You must be an authorized e-file provider to use IRS e-file. The authorization process generally takes about 45 days. It will be good for your customers and good for your business.

- Step 1: Create an IRS e-services Account
- Step 2: Submit Your Application
- Step 3: Pass a Suitability Check

Step 1: Create an IRS e-services Account

Before you begin the online e-file application, you must have an IRS e-services account, which facilitates electronic interaction with the IRS. When you apply for an e-services account, you will need to:

- Provide your legal name, Social Security Number (SSN), birth date, phone number, e-mail address and your home mailing address (confirmation of your account will be mailed to you);
- Provide your Adjusted Gross Income from the current or prior tax year;

- Create a username, a password and a PIN and provide an answer to a reminder question for your username;
- Make sure that every principal and responsible official in your firm signs up for e-services; and

Return to e-services to confirm your registration within 28 days of receiving your confirmation code in the mail. You can find definitions of a principal and a responsible official in IRS Publication 3112, IRS e-file Application and Participation. The verification and approval process for creating an account with IRS e-services can take several days, so plan accordingly.

Step 2: Submit Your Application to Become an Authorized IRS e-file Provider

Once essential people are approved for e-services, your firm can begin the application to become an authorized e-file provider.

The application process is not simple, but as a tax professional, you understand these steps are necessary to protect the integrity and security of the electronic filing system. We all have a stake in maintaining the highest standards for e-file providers.

Because the application is so comprehensive, it is designed so that you can save your data from a session, close out and return to it when convenient.

Another caution about time: It can take up to 45 days for the IRS to approve an e-file application. So please plan accordingly and allow enough time.

Several important things to note:

- First, you will supply identification information for your firm
- Next, you will enter information about each Principal and Responsible Official in your organization
- You choose your e-file provider option. If you are a returning preparer and want to e-file for clients, select electronic return originator, or ERO.
- If the Principal or Responsible Official is someone who is certified or licensed, such as an attorney, CPA or enrolled agent, they must enter current professional status information
- All other individuals need to provide fingerprints to the IRS. You can get a fingerprint card by calling 866-255-0654

Be fingerprinted by a trained professional - your local police station will likely provide this service for a modest fee or there are commercial services. Then mail the signed and completed card to the IRS at:

Attn: EFU acceptance STOP 983
310 Lowell St

Andover, MA 05501-0001

Your application is complete. It is the job at the IRS to finish the e-file authorization process for you.

Step 3: Pass a Suitability Check

After you submit your application and related documents, the IRS will conduct a suitability check on the firm and each person listed on your application as either a principal or responsible official. This may include: a credit check; a tax compliance check; a criminal background check; and a check for prior non-compliance with IRS e-file requirements. Once approved, you will get an acceptance letter from the IRS with your Electronic Filing Identification Number (EFIN).

Final Tips - For step-by-step guidance through the e-file application, download Publication 3112 from IRS.gov. Once enrolled, you will be able to serve your clients more effectively. Taxpayers know e-filing is fast and safe and gets them their refunds much more quickly.

Now, you're just a click away from improving your business and improving service to clients. **Go to: <http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Become-an-Authorized-e-file-Provider>**

Paper Returns – Even if you are an authorized e-file provider, clients for whom you prepare one of the returns identified above may choose to file on paper if the return will be submitted to the IRS by the taxpayer. As described in Rev. Proc. 2011-25, tax return preparers in this situation should obtain and keep a signed and dated statement from the client. Also, in this situation and in the cases of administratively exempt returns or returns filed by a tax return preparer with an approved hardship waiver, specified tax return preparers generally should attach Form 8948, Preparer Explanation for Not Filing Electronically, to the client's paper return.

Request a Hardship Waiver - Specified tax return preparers may request an undue hardship waiver from the e-file requirement using Form 8944, Preparer e-file Hardship Waiver request Form 8944 generally must be submitted to the IRS no later than February 15th of the year for which a waiver is being requested.

Choosing Tax Software – Choosing tax software will depend on what type of tax returns you will be preparing and what you can afford. You can choose anything from a simple pay-per-return package, to a basic tax software package that will enable you to prepare simple returns, to a very advanced tax program that will allow you to prepare all types of tax returns with many bells and whistles. Many packages are downloaded to your computer, but there are others available that are web-based.

Sample choices include, but are not limited to:

- Global Tax Centers
- OLT Pro
- Drake Software
- Sigma Tax
- Tax Slayer
- OLT Pro
- Tax Act
- Turbo Tax
- H&R Block

Bank Products for Your Clients – The fast refund and/or refund loan business has gone through some major changes in the last few years. Many taxpayers have paid a small fortune to get their tax refunds back in 1-4 days – and sometimes in just hours. Part of the dilemma is that these taxpayers couldn't afford to pay for the tax preparation fee upfront, so the tax preparer's fee would come out of the refund anticipation loan or refund anticipation check. But that is all changing - rapidly. Fewer and fewer people are qualifying for refund anticipation loans today. Many times they apply and get switched to a refund anticipation check – meaning they get their refund in about 8-15 days. But they still pay quite a bit more for applying for the service. Some newer products are available now and much more cost-conscious.

Taxpayers with a bank account can get their tax refunds in 8-15 days with e-filing and direct deposit – and that is without any fast refund product. The IRS has just gotten faster at processing returns.

Taxpayers without a bank account can get their tax refund in 8-15 days by e-filing and having their refund deposited to a prepaid card, including any existing payroll or prepaid card that the taxpayer already has. A few of these prepaid cards even allow for taxpayers to have the tax preparation fee deducted from their refund.

An Office, Computer and Other Equipment – You'll want to have a separate space where you prepare your client's tax returns. That way you can keep things organized and separate from your personal business. You'll also need a computer with Internet access. This will allow you to e-file, check the status of returns, keep in contact with your clients, and research up-to-date tax law changes. You'll also need accounting software to manage the billing of your clients and expenses. Be sure to choose a computer that can handle whatever software programs you decide are best for you.

Fax machines are becoming obsolete these days and more people use email or fax software that allows you to send electronic faxes. A printer will also be important for hard copies of tax returns for your clients. Copiers are becoming less popular as scanners also work for copying your clients' documents – and they are paperless. In fact, you may decide that going paperless is the way to go. If so, you may need to invest in Adobe Acrobat software so you can turn files into PDFs. Other things you may

need to include are: a business phone line, CDs for your clients' tax returns, office supplies, business cards, letterhead, and many other miscellaneous items.

Very Important – If you decide to go paperless, you will definitely want to back up your files. Options include a second hand hard drive, a removable hard drive, or an Internet or off-site storage system. Backing up data will minimize the risk of loss of detail your computer should fail. Going completely paperless is nearly impossible but if you are really dedicated, you can use a LOT less paper. Keep in mind that it's highly impossible that not all of your clients will want their tax return by email or on CD. You will still have some papers and files. And unless you start out with this mindset, it may take you awhile to get to that "paperless" office. Have a game plan for scanning documents and storage scanning documents

9 - IRS ITIN Registration

Effective January 1, 2013, the IRS has updated procedures that affect the Individual Taxpayer Identification Number (ITIN) application process. Some of the information below, including the documentation requirements for individuals seeking an ITIN, has been superseded by these changes. Taxpayers and their representatives should review these changes, which are further explained in these Frequently Asked Questions, before requesting an ITIN.

ITIN Acceptance Agent Program adopts policy changes - The Internal Revenue Service is taking steps to improve the Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program. These improvement steps are focused on ensuring that only individuals with a clear tax administration purpose receive an ITIN and that all Forms W-7, Application for IRS Individual Taxpayer Identification Number, are processed efficiently and effectively.

An ITIN is a tax processing number issued by the IRS to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA). ITINs are for federal tax reporting only, and are not intended to serve any other purpose. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers.

An Acceptance Agent is an individual, business or organization such as a college, financial institution or accounting firm authorized by IRS to assist individuals in obtaining ITINs. They play a critical role in the ITIN Program due to their close proximity in the community to taxpayers. Acceptance Agents determine whether their clients are eligible for Social Security Numbers, and if not, they proceed with the ITIN application process by completing and filing Forms W-7. During this process, they review supporting and supplemental documentation and forward applicable documents, certificates of accuracy and completed Forms W-7 to the IRS for processing.

The improvement steps for the ITIN Acceptance Agent Program for 2010 include major program changes as follows:

New ITIN Acceptance Agent Open Season, May 1 through August 31 - Form 13551

- Application to Participate in the IRS Acceptance Agent Program, will only be accepted during open season. The open season will allow the IRS adequate time to process all Forms 13551 prior to the beginning of each tax filing season. The new open season dates will remain in effect for all future calendar years, however, amendments to existing approved agreements will be accepted year around.

Training - To ensure that Acceptance Agents have the tools they need to perform their jobs, all new and renewing applicants are required to complete mandatory training. The training session is available online at ITIN AA-CAA Online Pre Application Training PowerPoint. New and Renewing CAAs applicants are required to complete formal Forensic Document Training to obtain the necessary skills to determine the authenticity of identification documents. The original certificate of completion must be attached to the application Form 13551 & Application to Participate in the IRS Acceptance Agent Program. For more information click this link:

<http://www.irs.gov/Individuals/Forensic-Training>.

Compliance Reviews - The IRS will conduct compliance reviews including both physical and correspondence reviews. Acceptance Agents are required to cooperate with IRS compliance checks as well as requests for information from the Treasury Inspector General for Tax Administration or the Government Accountability Office. Failure to do so can result in termination from the program.

Changes to the Certification Process - For primary and secondary applicants, CAAs will again be allowed to certify using **Form 14194** that they have reviewed the original documentation or a certified copy from the issuing agency of those documents, either through face-to-face or video electronic interviews, They will have to attach, and send to the IRS, copies of all documentation reviewed. For dependents, CAAs will be required to submit the original documents or copies certified by the issuing agency.

Quality Standards - All Acceptance Agents will be required to adhere to new quality standards established and monitored by the IRS. The focus of the new standards will be on the quality of each agent's **Form W-7** submissions as well as their adherence to the terms and conditions of their Acceptance Agent Agreement.

These improvements and changes are designed to strengthen the ITIN program and improve service to both Acceptance Agents and their clients. Questions about the ITIN Acceptance Agent Program can be directed to the ITIN Policy Section by e-mail at **ITINProgramOffice@irs.gov**.

10 - IRS Annual Filing Season Program

Annual Filing Season Program - The Annual Filing Season Program aims to recognize the efforts of non-credentialed return preparers who aspire to a higher level of professionalism. Those who choose to participate can meet the requirements by obtaining 18 hours of continuing education, including a six hour federal tax law refresher course with test. Upon completion of the requirements, the return preparer receives an Annual Filing Season Program – Record of Completion from the IRS.

Annual Filing Season Program participants are included in a public database of return preparers on the IRS website. The Directory of Federal Tax Return Preparers with Credentials and Select Qualifications includes the name, city, state, zip code, and credentials of all attorneys, CPAs, enrolled agents, enrolled retirement plan agents and enrolled actuaries with a valid PTIN, as well as all Annual Filing Season Program – Record of Completion holders.

Review the general requirements for the Annual Filing Season Program.

Visit: <https://www.irs.gov/Tax-Professionals/General-Requirements-for-the-Annual-Filing-Season-Program-Record-of-Completion>

I passed the Registered Tax Return Preparer test! What about me?

Those who passed the Registered Tax Return Preparer test and certain other recognized national and state tests are exempt from the six hour federal tax law refresher course with test. You need 15 hours of continuing education each year to obtain an Annual Filing Season Program – Record of Completion.

Review the reduced requirements for exempt individuals for the Annual Filing Season Program. Visit: <https://www.irs.gov/Tax-Professionals/Reduced-Requirements-for-Exempt-Individuals-for-the-Annual-Filing-Season-Program-Record-of-Completion>

Q: Do I have to get an Annual Filing Season Program – Record of Completion?

No, it's voluntary. Anyone with a preparer tax identification number (PTIN) can prepare tax returns for compensation, but continuing education is encouraged for all tax return preparers.

Q: What are the benefits of getting an Annual Filing Season Program – Record of Completion?

In addition to being included in the public directory of tax return preparers, the Annual Filing Season Program – Record of Completion differentiates you in the marketplace. The IRS launched a public education campaign in January 2015 encouraging taxpayers to select return preparers carefully and seek those with professional credentials or other select qualifications. Also, beginning Jan. 1, 2016, there will be changes to the representation rights of return preparers. Attorneys, CPAs, and enrolled agents will continue to be the only tax professionals with unlimited representation rights, meaning they can represent their clients on any matters including audits, payment/collection issues, and appeals.

Annual Filing Season Program participants will have limited representation rights, meaning they can represent clients whose returns they prepared and signed, but only before revenue agents, customer service representatives, and similar IRS employees, including the Taxpayer Advocate Service.

PTIN holders without an Annual Filing Season Program – Record of Completion or other professional credential will only be permitted to prepare tax returns. For returns prepared and signed after December 31, 2015, they will not be allowed to represent clients before the IRS.

More Information

- IR-2014-75, June 26, 2014 -- New IRS Filing Season Program Unveiled for Tax Return Preparers

Visit: <https://www.irs.gov/uac/Newsroom/New-IRS-Filing-Season-Program-Unveiled-for-Tax-Return-Preparers>

- FS-2014-8, IRS Unveils Filing Season Program for Tax Return Preparers, Answers Frequently Asked Questions

Visit: <https://www.irs.gov/uac/Newsroom/IRS-Unveils-Filing-Season-Program-for-Tax-Return-Preparers,-Answers-Frequently-Asked-Questions>

- Revenue Procedure 2014-42

Visit: <https://www.irs.gov/pub/irs-drop/rp-14-42.pdf>

Page Last Reviewed or Updated: 30-Oct-2015

11 - Starting Your Own Tax Business

Self Employment – Owning your own tax business can be a rewarding thing. Just be sure that you have considered as many of the pros and cons as you can think of before you jump in. If you like to work 9 to 5 and collect a regular paycheck, you may want to rethink this. It requires real commitment, and without a boss you really need to be motivated. Here is a link to a great article that discusses the realities of starting a home-based business.

<http://lifelearningtoday.com/2007/07/17/should-you-start-your-own-work-at-home-business>

When you are ready to start your business, seek out your local small business development center or Chamber of Commerce for free assistance, seminars, and events.

The IRS has some great information on their website:

Checklist for Starting a Business: www.neopost.digital, www.forbes.com , www.entrepreneur.com/article/235224

State Links: <http://www.irs.gov/business/small/article/0,,id=99021,00.html>

Publications and Forms for Self-Employed:
www.irs.gov/business/small/article/0,,id=115044,00.html

12 - Attracting New Clients

Friends, Family, Neighbors – So you've got many of the basics for your new tax business down. Now where are you going to find your first clients? Your friends and family are a wonderful place to start. Perhaps you already prepare their tax returns and that is what motivated you to start your own tax business. The trust factor is already there and they believe that you will do a good job.

So, how do you move from there? How about your neighbors? Like your family and friends, neighbors also trust you if you have been in the neighborhood for awhile and they know you. Many neighborhoods have an association with a newsletter and or website. This is a great place to start offering your services. With little or no overhead, you are able to charge a much more affordable rate than a tax business with a store front. Another advantage you have is convenience. You can schedule your client interviews in the evenings or on weekends when it is convenient for your neighbors. You can also offer to meet them at their houses or yours. Then down the road you can offer a pick-up and delivery service and call them to see if there have been any big changes that you should discuss in person.

Churches – Another great place to find clients is at your local church. People from your church tend to fall in line with friends, family and neighbors. If you attend regularly and

have been here for a while, the trust factor will be there or will be easier to create. Asking for the business outright might be a little awkward at church. Consider offering a free seminar to kick things off. From there you may get questions and people may want to try your services.

Speaking Engagements – Another great way to get new clients is to offer to be a guest speaker at a group event, a church, an assisted living facility, etc. People always have questions about their own personal tax situation, which you can answer afterward. Be sure you know who your audience is going to be. Come prepared to talk about something tax-related that most people in the group will have an interest in. Some examples include: recent tax-law changes, senior tax tips, and the top 10 things most taxpayers don't know they can do to help save on taxes, etc. Once they see you as the expert in your field, you will be at the top of their mind when a need arises. Be sure to bring business cards and handouts of the information that you covered.

Networking – Networking is a wonderful way to meet new people and make contacts. It can be done in many ways.

- Everything from meeting an old friend or coworker for a cup of coffee
- To joining an association or networking group with actual lead referral requirements

Meeting other business and professional; people in a social setting is one of the best ways to recruit new upscale clients. You would be wise to take advantage of every appropriate networking opportunity that fits into your schedule. Many tax professionals neglect this important method of attracting new clients – especially during tax season, when people are thinking about taxes. Finding a last minute excuse not to attend a networking function is all too common. Those tax professionals who attend important functions and follow through will be the benefactors.

Types of networking functions include events sponsored by the local Chamber of Commerce, Retail merchants Association, civic clubs, business clubs, tips clubs, etc. Your major newspaper or website may publish a weekly list of upcoming events, and you can get your name on the mailing or email lists of appropriate organizations. You can get a head start by meeting with someone who is well connected in the community and active in networking and asking that person to help you “plug in” to the network and introduce you to key people.

When attending a networking event, follow these few simple rules:

1. Bring plenty of business cards
2. Wear your name tag on your right side so people shaking your hand can read it easily (also put your company name on the tag)
3. Don't spend all your time with one or two people, after a brief discussion, move on to make a new contact

4. Collect business cards and make notes on the backs of special interests or follow-up action needed
5. Talk to your competitors too (you may learn something); but be careful not to divulge trade secrets
6. Seek opportunities for professional referral relationships, group tax arrangements, joint marketing agreements, etc.
7. Add key names to your networking mailing list
8. Try to ask questions about another person – people love to talk about themselves
9. Follow up on all important contacts with a phone call, letter or email

TIP: Develop your 60-second elevator speech... (The amount of time you typically have on an elevator) you have 60 seconds when you meet someone to really get their attention and tell them what to do. Make sure you know what you want to say when someone asks, “What do you do?” What will you say to spark their interests and make them want to continue the conversation? Be sure you are ready, so your next networking function is a success. Be creative! You don’t want to be put in the tax professional box with all the other tax pros they know. How will you be different?

Develop a networking database of your key contacts and customers. Periodically (about twice a year) mail a company development update letter to all network contacts. The letters should be personalized (easy to do with Microsoft Word). Envelopes can also be printed individually. Mailing labels can also be created easily from your database. You could also do an email to keep costs down. Always ask your network contacts for referrals in your letters or emails. Late January is a good time to mail a letter with a referral coupon enclosed.

TIP: If you do lots of networking and collect cards by the dozens, consider investing in a card scanner. It can save you a lot of time and ensures that the content is entered into your contact database accurately.

Referrals – This resource is the best area to acquire new clients; and happy clients will be your best salespeople. But they may not think to recommend your service to their friends, co-workers and relatives unless you ask them to do so. For this reason, asking for referrals should be a standard part of the closing of every interview. Many tax firms go a step further to provide an incentive for their clients to make referrals. Consider giving each client some sort of a referral bonus when they bring you a new client. Some clients may not need or want a referral bonus or “finder’s fee”, but will appreciate a simple thank you note for the referral and for being a valued client.

Letters – Sending letters to targeted prospects is a great way to increase your client base. The more personal you can make the letter the better your chances are of gaining a new client. Some mailing lists can be obtained in electronic form, which makes it easy to import and produce personalized letters with your letterhead. Envelopes look more personal by laser printing them, or by using clear laser printed

labels that give a typed appearance. You might also use postage stamps instead of a meter (available for first class or bulk rate). Finally, signing each letter individually in blue ink makes it obvious that you took the time to personally sign the letter. Customized form letters can be used to appeal to taxpayers with special needs. You can write them yourself or purchase sample letters from tax professional suppliers. Try to be selective and have a special offer as many of these people are getting offers from many different services and some of them are your competitors. Your letter will need to stand out. Letters such as the following types are available from such suppliers:

- Prospective client introduction letter: Use this letter to introduce yourself to potential tax prep clients.
- New business letter: When new businesses move into your neighborhood [or start-up], let them know your services are available.
- Referral letter: Referrals are a great source of new clients. Thank your clients for every referral they send to you.
- New home letter: New homeowners are often listed in your local paper. Take the initiative to let them know that you can help with the special tax needs related to a new home purchase.
- Retirement letter: Remind recently retired clients (and prospective clients) to come in and discuss their changing needs.
- New baby letter: Look in your local baby or birth announcements. Parents often don't know how their tax situations will change with the birth of a child.
- Recently Married: Look in your local paper for newly engaged or married couples. Their tax situation is about to change.
- Recently divorced or separated individual: Send this letter along with the brochure on the same topic and offer your help with changing tax needs.

You could add to the above list a variety of additional categories of tax payers with special needs. Such as ministers, military personnel, police officers, outside sales reps, doctors, etc. Almost any list can be purchased for a moderate cost from list brokers or trade and professional associations.

Public Relations – Although your business is home-based, your public image can make a huge difference in bringing in new business. As a professional, the image you portray in the community you serve is critical to your success. Your public image is shaped by a number of factors include the following:

1. Personal appearance
2. Appearance and atmosphere of your home office
3. Quality and professionalism of the service you provide
4. Appearance and professionalism of any advertisements and literature
5. Public activities and community service
6. Academic and professional credentials
7. Professional affiliations
8. Personal references and friends

9. Reputation for reliability, honesty and integrity
10. Media reports about you – because you are providing a personal service, you must be especially sensitive to all of these factors – remember that perception is reality...without a good image, you are out of business.

PR is the most effective form of advertising because it's very efficient and, except for the value of your time, it's free! One free article can produce more leads than an entire paid ad campaign!

Press Releases – Some activities, events, and accomplishments pertaining to you are newsworthy, and you should be sure all appropriate media in your community are made aware of them. The most efficient way to accomplish this is to compile and maintain a personalized media mailing list and send each media contact a press release every time you have news. Instead of mailing your press releases, fax them or send them by E-mail whenever possible. Here are three websites that enable you to send out your press and news releases to specific media of your choosing.

- www.prweb.com
- www.marketwire.com
- www.prnewswire.com

Discounts, Incentives, and Special Promotional Offers - Changing tax professionals is not something that a person wants to do every year. People get comfortable with their tax preparer and know what to expect from them. Many will stay with the same preparer for as long as that person is willing to serve them, until someone moves away, or one of them dies. Even when someone moves away, communication is so easy now with fax machines and email. There really is no need to find a new preparer...unless the person is not satisfied with the service they are receiving, their situation becomes too complex for the preparer, or the preparer is changing too much.

With that information in mind, people are motivated by many different things. A flyer with a special coupon may work well for one potential customer while another would rather have a personal referral to a high-level professional and pay full price. The more you know about the types of clients you want to serve, the easier it will be to determine what will work with them.

The most effective way to measure the results of an advertising program is through a direct response device such as a discount coupon. The discount, of course, also serves as an incentive for a taxpayer to use your services. For these reasons, discount coupons should be incorporated into most print ads and flyers – a call to action. A discount on tax preparation services may look better if stated as a dollar amount instead of a percentage. Someone considering using your service will not know what your fee would be. Therefore, he cannot translate a percentage discount into a dollar amount. In addition, because of this uncertainty about price, your ad should probably invite prospects to call for a free price estimate.

Sample Marketing Materials – Below is an example of a loyalty program that Global Tax Centers sends to returning clients. It includes a list of valuable benefits you receive as a Global Tax Centers client.

Global Tax Centers new Homeowner Letter

Month, year

Dear neighbor:

Welcome to the neighborhood! We feel you have chosen an excellent place to live and wish you health and happiness in your new home.

You may be eligible for additional deductions related to the recent purchase of your new home, as well as other itemized deductions which may not have been previously available to you.

Here are a few areas that might affect you:

- *Moving Expenses: How are they deductible?*
- Points and closing costs: Are they deductible?
- Home Improvements: How do they affect my taxes?
- Capital Gains/Losses: How is the sale of my previous homes(s) factored in?
- Tax withholding exemptions: Will new home ownership affect my take-home pay?

Our tax professionals are educated in our own income tax school in all tax advantages allowable. They are trained to probe for tax deductions and credits to insure that every Global client pays the lowest legitimate tax, resulting in the smallest balance due or largest refund possible.

Global Tax Centers offers affordable, professional tax services backed by our unique motto of “preparing Your Taxes both legally, ethically and morally

Appointments are available days, evenings and weekends at convenient locations throughout the United States.

For a free price estimate or appointment cal () ____ - _____

Sincerely,

Your name
Your Company Name

P.S.; present this letter for a \$20.00 discount off your Form 1040 fee (Not valid with other offers)

Global Tax Centers Newly Married Letter

Month, year

Dear Bride:

Congratulations on your upcoming wedding or recent marriage. Please accept the enclosed discount to use toward your first joint tax return. With all of the changes going on in your life now and many more to come in the future, having a tax professional there to answer all of your year-round tax questions will be essential. Some of the areas you might be dealing with now or in the next few years are:

- The marriage penalty; What is it and how can I make it less painful
- Moving Expenses: How are they deductible?
- Points and closing costs: Are they deductible?
- Home Improvements: How do they affect my taxes?
- Tax Withholding Exemptions: Will ne home ownership affect my take-home pay?
- Child Tax Credit and Child Care Expense: How does the IRS help parents out?
- Education tax Credit: What costs can I deduct?
- Student Loan Interest: Should I change my withholding?
- IRA or ROTH IRA: Which is best for me?

Our tax professionals are educated in our own income tax school in all tax advantages allowable. They are trained to probe for tax deductions and credits to insure that every Global client pays the lowest legitimate tax, resulting in the smallest balance due or largest refund possible.

Global Tax Centers offers affordable, professional tax services backed by our unique motto of “preparing Your Taxes both *Legally, Ethically and Morally* ™

Appointments are available days, evenings and weekends at convenient locations throughout the United States.

For a free price estimate or appointment cal () ____ - _____

Sincerely,

Your Name

Your Company Name

P.S.; present this letter for a \$20.00 discount off your Form 1040 fee (Not valid with other offers)

13 - Guerilla Marketing

Marketing Materials Needed – Once you’ve decided to establish your own business, you’re going to need some key marketing materials. You’ll want to create a polished appearance from the very start. When you begin thinking about these items, be sure to consider the types of clients you want to target. The more detailed and targeted you can make your materials, the more likely you are to be viewed as an expert in the field.

To get the kinds of customers you want, good marketing requires you to be specific about what you do and what makes you unique.

There are a few key things you want to be sure that you have – business cards, letterhead, a website, email, and maybe a brochure. You don't need to spend thousands on a designer for these items. When you are out networking, you are bound to find other people offering website and other marketing services at affordable prices. You may even be able to trade services with these contacts. Another option is creating your own materials using a website that lets you use a template or choose from a number of designs. Lastly, you want to use the same design with all of your marketing materials so that you look consistent and people will start to recognize your materials.

Business Cards – Your business card is a very important tool and is part of your first impression. If you don't have a memorable business, it may end up in the trash. Since you are in the tax business, it is probably not appropriate to have something flashy but there are things you can do to set yourself apart from the average tax professional. Most importantly, you want to be remembered.

Space will be limited on your business card so you only want the essential on there. Try to include anything that will help persuade a prospect to contact you. Some things you can do to try to spice up your card beyond the basic black ink on white or cream card stock include:

- Adding a drawing, picture or photo. An image can help communicate a key point about your business and/or personalize your card
- Color is also always a nice addition
- Choosing thicker paper or something that is textured or made of a unique material.
- Changing the shape of the card, printing vertically instead of horizontally, or making it foldable to create a little more space.
- Adding a coupon, calendar, tax saving tips, or an appointment reminder

There are many inexpensive sites available that will help you create and print business cards. A few decent ones include;

- Business Cards & Letterhead (www.vistaprint.com)

Letterhead – You may decide on just alone for your letterhead, but you should consider using a logo for a more visual impact. From a marketing perspective, it would be wise to create a logo and use it on all of your business materials. It's an extremely effective way to build recognition for your business. In addition to any logo on your letterhead, you will need your company's contact information – company name, address, website, email, phone and fax.

Website – Having a website is a necessity. When a prospect is interested in your services, they want a place where they can go and learn more about you. They want to make sure that you are credible. A website allows you to showcase your services and expound on your knowledge – consider it your brochure. A good website can be better than a salesperson and it's a whole lot less expensive. Here are the basic pages you'll want on your website:

- Homepage
- About us
- Products/services you offer/who you serve
- Tax tips/what to bring to your appointment
- Fee schedule/information on how you price/guarantee information
- Contact us – include directions or link to Google Maps/MapQuest

You can spend a lot of money creating a website. One inexpensive solution is to use a company like www.CityMax.com, or www.godaddy.com. You simply choose a template and you can create your site in a matter of hours. They even have a free trial.

Gaining visibility on the Internet will take time and knowledge of what the search engines look for. But if you have a website and promote it on your business cards and in your marketing efforts, people will visit it and go there to learn more about you and what you have to offer.

Email – You really can't function in today's business world without an email address. Email has become such a valuable tool and allows you to be much more productive than in the past. It's important to remember that even though email is wonderful, your clients and prospects will still like to communicate with you by phone or in person periodically. Email can make you more efficient but there is no substitute for personal service.

Email Marketing – If you get to the point where you want to start sending out e-newsletters to your clients on a regular basis, you may want to consider an email marketing program. There are some great ones to choose from that are very user-friendly with templates and other bells and whistles. They usually come with a free trial. A few popular ones include:

- www.constantContact.com,
- www.verticalResponse.com,
- www.myemma.com,
- www.benchmarkemail.com

- Press Releases (www.prweb.com, www.marketwire.com, www.prnewswire.com)
- Social Media (www.Facebook.com, www.Linkedin.com, www.Twitter.com)
- Email (www.gmail.com, www.yahoo.com, www.aol.com)
- Email Marketing Newsletters

14 – Office Visibility – Outside and Inside

Office Visibility – Can prospective Clients see your store when they are traveling on the roads and highways? Is your location invisible to Client's? Do you know what audience you are trying to reach through your visibility? If you don't know, ask your Clients what attracted them to your location? Was it a newspaper ad? Email or direct mail campaign? Coupons or advertised discounts? In-store displays?

- Utilize flags, and lawn signs in front of your location to promote your business. However, be sure to check with your local village, city, borough, township, or county municipality to determine if your type of signage is permissible, and whether you need a license or permit.
- Use a neon open sign where permissible. If you are trying to attract business at night, a green or red neon sign will allow potential Clients to see your business in the dark.
- Make sure your windows are clean. Nothing gives a Client a bad impression about your business like having dirty windows.
- Keep your blinds open and make sure your window clings straight and not crooked. This can be a plus or minus. If the Clients see that there is no one in your office, then they may feel that they can receive faster service with no wait times. On the other hand, they may feel that the lack of Clients may mean that you are not popular or it could be a negative reflection on your Client experience. On the other hand, if they see a room full of Clients, then they may pass your office by because they feel that the wait time will be too long. But they could also interpret it as a sign that you are popular, and people trust you more because of the crowded waiting room.
- Ensure your carpets are vacuumed and floors waxed
- Provide fresh coffee, tea and water or any other type of drink. If you want to go the extra mile, offer your Clients food, e.g., pizza, finger sandwiches, or chips or fresh fruit.
- Use bright paint, relaxing colors and not dark depressing ones
- Always keep a clean, dust-free office furniture and clean chairs

15- Client Greeting

Client Greetings – You never get a second chance to make a first impression. The client greeting starts the ball rolling. It is the foundation of the entire client experience. Without a warm and welcoming client greeting, the entire interview could go downhill.

- Answer phone in 3 rings, and identify yourself, and office location
- Smile through the phone
- Greet Clients at door if possible

- Gather all Clients information at front desk
- Ask for Clients documents and put in Client folder
- Keep Client folder at receptionist desk
- Do not have sign in sheets at front desk – violation of Clients privacy
- After checking in Clients, walk Clients to waiting room
- Offer Clients coffee, tea, water or some type of refreshment
- Check on Clients every 5 minutes to give them update on when the Tax Preparer will be ready to see them
- If you wait to check on the client after 15 minutes, then they will feel like they've been waiting for 30 minutes
- Receptionist should walk the Tax Preparer to the Clients and make introduction
- Ensure positive Clients experience while waiting

16 - Client Interview

Client Interviews – They are a critical piece to your success. Giving your clients a reminder list of the key things to bring to the interview will be helpful to both of you. Most tax preparation software programs will have an organizer with a list of things for your clients to bring with them. The checklist will get you started, but it probably won't give you everything you need to prepare your client's tax returns.

You should definitely do some probing and this is where having good people skills are a plus. When you meet with your clients, you should really try to take a personal interest in their lives. It will make a huge difference in the amount of information you receive as well as the personal connections you make. If you can show your clients that you are truly interested, the questions you need to ask will come naturally and they will talk with you openly about their financial situation. This personal relationship will also help you with referrals.

Beginning of the Client Interview, you should:

- Provide a summary of what the client can expect during the client interview
- Tell them what you're going to do for them before the client interview
- Tell clients that you are paid two ways:
 - 1) You are paid a commission based upon the cost of the return, and not on a percentage of the refund or balance due, and
 - 2) You are paid through referrals. If the client found that the information you shared with them was educational, then you want them to recommend your services to ten of their family, friends or associates.
- Get clients to nod in agreement with how you are paid. This is important because if the client nods in agreement, then psychologically it will be difficult for them to not move forward and become a client

- Deliver on the promise during the client interview
- Summarize what you did for them at the end of the client interview

During the Client Interview, you should:

- Conduct a thorough and comfortable interview.
- Check the temperature of the client – get the Client to acknowledge at least three times during the interview that the information being shared by you is educational, beneficial, and that their friends and family could utilize the information also
- Take the time to educate your Client on the tax law and how it effects their situation.
- The more you are able to teach them, the less chance you have of them not finding your services valuable
- Provide a positive and educational experience

End of the Client Interview, you should:

- Ask them if they have any questions they would like to ask you about their tax return or personal financial information.
- Give them some tax planning and savings tips for the upcoming year.
- Schedule a follow-up meeting to discuss year-end planning or pencil them in for their tax appointment for next year. Then you just need to send them a reminder as the date approaches.

How to Get Missing Information – Trying to get your clients to supply you with all of the necessary tax return information on time can become a real risk. You can try calling, emailing, and writing letters to your clients but sometimes they are just not motivated to get the information to you when you need it; especially when they are not expecting a refund. In addition, to the pending workload that is increasing in size, it also takes time out of your day to continuously follow up.

Some possible solutions to getting this missing information:

- Offer to maintain current prices if you receive required paperwork by a specified date
- Offer a coupon that's only valid if they have all required paperwork at the time of their client interview
- Use a checklist during the interview to ensure you aren't missing anything. If you are, at least you know right away and can communicate that to your client
- Send a tax checklist to your clients each year
- Make a tax checklist part of your package for first year clients and give them a folder to store everything in each year

What is they are missing W-2s and other important tax documents? How do you get them if they lost them or never received them?

Before filing a tax return for your clients, you should make sure you have all the needed documents including all their Forms W-2. A Form W-2, Wage and Tax Statement Form, should be received from each employer. Employers have until Jan 31st to send the previous year's Form W-2 earnings statement.

If you have a client that has not received a W-2, follow these four (4) easy steps:

1. **Contact the Employer:** If your client has not received a W-2; have them contact his/her employer to inquire if and when the W-2 was mailed. If it was mailed, it may have been returned to the employer because of an incorrect or incomplete address. After contacting the employer, allow a reasonable amount of time for them to resend or to issue the W-2.
2. **Contact the IRS:** If your client does not receive a W-2 by February 14th, contact the IRS for assistance at 1-800-829-1040. When they call, they must provide their name, address, city and state, including zip code, Social Security Number, phone number and have the following information:
 - a. Employer's name, address, city and state, including zip code and phone number
 - b. Dates of employment
 - c. An estimate of the wages they earned, the federal income tax withheld, and when they worked for that employer during previous year. The estimate should be based on year-to-date information from their final pay stub or leave-and-earnings statement, if possible.
3. **File their Return:** Your client still must file their tax return or request an extension to file the regular tax deadline, even if they do not receive the Form W-2. If they have not received the Form W-2 by the due date, and have completed steps 1 and 2, they may use Form 4852, Substitute for Form W-2, Wage and Tax Statement. Attach Form 4852 to the return, estimating income and withholding taxes as accurately as possible. There may be a delay in any refund due while the information is verified.
4. **File a Form 1040X:** On occasion, the client may receive the missing W-2 after you filed their return using Form 4852, and the information may be different from what was reported on their return. If this happens, you must amend their return by filing a Form 1040X, Amended U.S. Individual Income Tax Return.

Communicating with the IRS for Your Clients. You should encourage your clients to contact you as soon as they receive any correspondence from the IRS. Clients are usually unnerved by a notice from the IRS and are very anxious to resolve any issues. Stress the importance of contacting you before responding to the IRS. These situations may often be resolved with a telephone call to the IRS, an amended return, or a letter of response from the client. Sometimes the notice will require preparations for an audit. All of these situations present an opportunity for you to assist your client, add value to your services and, possibly, increase your revenue.

NOTE: There are rules around who may engage with the IRS on certain matters on behalf of a taxpayer. Please review the IRS website and Treasury Department Circular 230 for current information on this topic. For additional information about this topic, from IRS website, please follow this link: <http://www.irs.gov/pub/irs-utl/pcir230.pdf>

Handling Paperwork – You'll need a professional environment and a filing system for handling your clients' paperwork. You don't have to start out with a home office but you will need a place to meet with your clients and a place to store records. The last thing clients will want to see are piles of paperwork or another client's information lying out in plain view. Not only does it give them a bad impression of you, but it is also a violation of the IRS rules to share another client's information, knowingly or otherwise. It's imperative that you handle each client's paperwork in a systematic manner. File it away before meeting with another client. If you are not finished with a client's tax return, you can put it into a pending file to work on later. If you have finished a tax return but are waiting for the client to come by and sign, you should put it in a different file labeled "waiting for client's signature".

Managing Client Expectations – Be sure to communicate with your client as to how long you expect it will take to prepare their tax return. If you come to a bump in the road, keep them in the loop. Communication is so important. You will also want to tell your client right away if there will be any delays or if you need to file an extension. It's also important to tell them as soon as possible if they are going to owe money to the IRS.

Should You Have a Guarantee? If you think about the reasons why you hesitate when you are faced with an offer to buy something, many times the reason is because you perceive that there are some risks associated with that purchase and those risks are greater than the possible benefits you might receive. For a tax client, it could be that they are afraid they will choose the wrong preparer, will be charged too much, may not see the value in the service, or might not be satisfied with service and will be unable to get their money back.

Offering a guarantee can be a wonderful way to minimize the perceived risk that prevents people from choosing to do business with you. It's amazing how many businesses shy away from a guarantee because they fear that a large percentage of

their clients will take advantage of it. In fact, just the opposite is true. A very small number of your clients will actually take you up on your guarantee.

Before creating a guarantee, check out your competitors for patterns in the industry. When you get ready to create your own guarantee, focus on your strengths and the results that your clients want. Don't be afraid to offer a hassle-free, money back guarantee for unsatisfied customers.

Year-Round Service – Most people never want to think about taxes. However, during tax season they must, and it's your job to make it as painless as possible. Although you may only want to be available during tax season, it's important that your clients are able to reach you during the off-season should issues arise. Some clients may need your assistance in dealing with the IRS or for tax planning. If you are not accessible to these clients when issues arise, they will find another tax professional that is available and you will likely lose their business. You may not even need to meet with the client in person, but you should definitely find a way for your clients to connect with you when the need presents itself. Cell phones, fax machines and email make it extremely easy to maintain relationships without ever having to see each other face-to-face. Keeping that in mind, never forget the value of a face-to-face meeting with your client, when possible and appropriate.

Positive Experience – When was the last time you had a great experience as a customer? A time when you were amazed at how friendly and helpful the people were? Or how easy and painless they made everything seem? People want to have a positive experience, and many will go out of their way to have them. When a person is looking for a good tax professional, they are looking for someone with whom they can have a longstanding relationship – someone who will provide a consistent positive experience.

When someone has a positive or negative experience it can be based on many things – not just the actual face-to-face meetings you have with them. Every encounter or interaction with you, or your business has with someone helps to shape your client's experience. That includes phone calls, emails, visits to your website, your brochure, any mailings you send them, your business cards, other clients they may meet, etc.

Customers are looking for real value, which includes much more than just an accurate tax return. If you can provide them with a positive experience and deliver consistent, valuable service, it will lead to repeat business and positive word of mouth, which means referrals! Creating positive experiences and delivering consistent value will grow your business.

17 - Client Farewell

Client Farewell – How you end the appointment is just as important as how you start the introduction. How you say goodbye can make the difference between having a client for one time vs. having a client for a lifetime. You must consider the Client's

perspective. Put yourself into the shoes of the Client. How would you want to be treated after you've spent \$100 to \$300 dollars to have your tax return completed? Don't act like a jilted lover if the Client decides not to do business with you. You must remain professional at all times.

- Walk Clients to check out window or receptionist desk.
- Wait with your Clients as they pay for the services.
- Thank your Clients for their services and provide appropriate farewell salutation, e.g., depending on culture, shake hands, bow, eye-to-eye contact, and warm smile.
- Walk your Clients to the door, and open it for them.
- Option: walk your Clients to their vehicle. If you really want to impress them, and keep them coming back year-after-year.
- Smile and wave good bye. Smiling lets them know you really appreciated their business.
- Immediately send a "Thank You" email or card to Client thanking them for their business. Email is now the most commonly accepted form of communications. It's quick, instant and easy. However, sometimes, a little bit of old fashion chillvary can take your Client relationship to a new level. You can go to the Dollar store, and spend \$100 on cards; then go to the post office and get stamps, and hand write a "Thank You" note to your Clients. This small but important gesture will, not only show that you are different from everyone else, but make you stand out among your competition. Your Clients will brag about receiving a handwritten note from you.
- Put Clients on automatic follow-up for next touch point, e.g., birthday, special events, invites to your events, etc.

18 - Keeping Your Prior Clients

- Understand your Clients needs by listening to them more.
- Keep in touch with them – minimum of 1 time per quarter, i.e., every 3 months, or a maximum of 1 time per month.
- Accuracy – make sure you take your time on the return, and each year fight to get the maximum credits and deductions for your Clients.
- Integrity – make sure you never try to push a Client into taking a refund product, but instead, offer them all of your products and services, and allow them to choose after making an informed decision.
- Responsiveness – when your client's call, respond to them within 24 hours.
- Industry Knowledge – take tax continuing education courses every year to broaden your knowledge, the recommend amount is 18 hours per year
- Tax Advice & Tips – start a newsletter, or post monthly tax tips on your social media to keep your Client's informed about changes in the tax laws.
- Be Truthful with Clients – **NEVER, NEVER, EVER, LIE TO YOUR CLIENTS!!!!**
- Keep Your Word – Follow through on your commitments.
- Give timely service. Meet deadlines and set realistic time tables.

- Understand Clients needs and keep their best interest at heart.
- Future Tax Planning – Give clients take home work books to help them be better organized for the next tax filing season.

19 – Making More Money - *Observation of Good Service Technique™*

- Observe good service.
- Compliment the good service.
- Ask to speak with the Manager.
- Compliment good service provided in front of the Manager.
- Tell Manager that because of the good service, you will return and refer other people to their business.
- Hand two business cards to the person your complimented for the good service and the Manager.

20 - Pricing the Tax Return & Your Services

The cost of preparing any tax return can vary dramatically among different tax practitioners. IRS law prohibits tax preparers from basing their fees on the amount of tax refund obtained by the client. Many tax preparers charge by the hour, while others charge from a standard schedule of charges, and some simply charge “what the market will bear.” Higher levels of tax expertise typically command higher fees. Perhaps the fairest basis for setting fees is the complexity of the income tax return, determined by the schedules and statements required. This method enables a price to be quoted in advance that will apply regardless of how long it will take you to complete the income tax return. If a Client’s tax return is complicated, you may have difficulty quoting an exact price before conducting a thorough interview. However, you should be able to give a rough estimate of the potential fee.

Most people who inquire about price simply want a “ball park figure” to determine whether the cost will be reasonable and affordable. You should welcome questions about pricing and disclose as much as possible about the basis for your fees in advance. If you deliver value-added services at no additional cost, such as assistance in the event of an audit a tax planning session, a state tax return, etc., you should mention them. The bottom line is that people are afraid of the unknown. If you can tell them what you charge up front you have eliminated a fear for your Clients.

Given the fact that you won’t have a lot of overhead, you are able to charge a lower fee than someone with a storefront. This can help you gain market share. However, be careful not to price your services too low. If your services are much less than the general market price in your area, Clients may become concerned that you are not as competent as the other tax professionals in your area.

Pricing by the Form - A common method of pricing tax returns is to charge by the form. You simply charge a base price for the type of return you are preparing....1040EZ, 1040A, 1040, etc., and then charge for additional schedules and statements, etc. You can also charge for the following:

- Additional Line Entries
- Compiling Tax Information
- State Tax Returns; Local and Foreign
- E-Filing
- Bank Products
- Amended Returns
- Taxpayer representation – Audit, Offer In Compromise
- Copies of Tax returns
- Non-Individual Returns: 1065, 1120, 1041

Pricing by the Hour – Another way to price your services is to charge by the hour. You may not want to do this unless you will be preparing complicated returns. Most common returns will take less than an hour to complete, and you may run the risk of charging inappropriately if you choose this method. Remember the client is paying for your knowledge and experience and not just for the time it takes to compile the tax return information.

Check Out the Competition – It's important to research the competition. You need to know the value of your service and understand the local market. Calling the main competitors in your area for a price quote based on a scenario will give you an idea as to whether or not you are pricing your services accurately.

Sample Rates for a Home-Based Tax Business

Personal Income Tax Preparation – Federal and State – Price List

1040EZ, 1040A, Short Form – includes 1 state	\$75 to \$100
1040 Long Form – includes 1 state	\$150 to \$175
1040X – Amended Federal Return	\$100 to \$125

Additional Schedules/Forms Necessary to be Filed with 1040A or 1040

Schedule B	\$10 to \$75 per form
Electronic Filing	FREE
Non-Resident State	\$40 to \$75 per state
Schedule E	\$40 to \$75 per page
Schedule C	\$50 to \$200 per form
Schedule A, D, F, 8863, 8812	\$50 to \$75 per form

Earned Income Tax Credit Qualification Analysis	\$25 per form
Other Schedules or Forms	To Be Discussed
Hourly rate (Applies only in unusual, complicated and lengthy matters):	\$25/hr to \$100/hr

Business Income Tax Preparation – Price List

Tax preparation: active entities	\$300-\$500
Corporations, Partnership, or Trusts	
Includes 1 domicile state tax return	
Tax preparation: inactive entities	\$300-\$500
Corporations, Partnership, or Trusts	
Includes 1 domicile state tax return	
Schedule, worksheets or attachments	\$50-\$75 each
Interviews, consulting, and analysis invoiced at *standard hourly rates for complex, or lengthy issues only	\$75 to \$150 per hour
Foreign, or non-resident state	\$75-\$175 each

Invoices – Every Client should have an invoice prepared for them, which includes the date of service, applicable fees, and methods for payment. Be sure to maintain a copy for your records for a minimum of at least five (5) years.

Accepting Payments and Types of Payments – Cash, Checks, Paypal or Merchant Accounts, Guarantee, and Refund Policy. You will need to make a decision regarding how you will accept payment for your services. If you decide to accept checks, you'll need to make sure your policies are posted, e.g.,

- The checks must be preprinted with the person's name, business name, and correct address – no starter checks.
- Make sure every client has their phone number on the check.
- The physical address on the check must match their mailing address – no P.O. Boxes.
- A state ID number, state of issue, issue date, expiration date or a driver's license.
- Also have a return check policy with a minimum fee assessment for any returned check of at least \$25.00 to \$50.00. Most banks will charge you between these amounts for a bounced check.

- If you don't have a merchant account to accept debit or credit cards, simply apply for a PayPal account. It's fast, easy and convenient.
- Since your client's are paying for a service, you should develop a refund policy. Free return for next year should the client not be happy is a good example of a refund policy.

21 – How to Obtain Web Site Copyright Protection

Copyright Registration for Online Works

Related Article: [Benefits of Web Site Copyright Registration](#)

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General Information

This circular gives information about copyright registration of online works made available over a communications network such as the Internet. This information applies

also to works accessed via network (World Wide Web sites and homepages, FTP sites, Gopher sites) and files and documents transmitted and/or downloaded via network.

Copyright protects original authorship fixed in tangible form. 17 U.S.C. sec. 102(a). For works transmitted online, the copyrightable authorship may consist of text, artwork, music, audiovisual material (including any sounds), sound recordings, etc. Copyright does **NOT protect ideas, procedures, systems, or methods of operation.** 17 U.S.C. sec. 102(b).

Under U.S. law, copyright protection subsists from the time the work is fixed. Copyright registration is not mandatory, but it has important benefits. For general information about copyright, request Circular 1, Copyright Basics. See For Further Information on how to obtain circulars and other information.

This circular does **NOT** apply to electronic registration or electronic deposit of digital works through CORDS (the Copyright Office Electronic Registration, Recordation and Deposit System), which is currently under development. For more information about CORDS, please request SL11, "CORDS--Copyright Office Electronic Registration, Recordation and Deposit System" or consult the Copyright Office Website at www.loc.gov/copyright. Until CORDS is operational, online works must be registered under the current system using identifying material as the deposit. See the section that follows on "The Deposit."

What the registration of an online work covers

For all online works other than computer programs and databases, the registration will extend only to the copyrightable content of the work **as received in the Copyright Office and identified as the subject of the claim.** The application for registration should exclude any material that has been previously registered or published or that is in the public domain. For published works, the registration should be limited to **the content of the work asserted to be published on the date given on the application.**

NOTE: For online computer programs and databases, the registration will extend to the entire copyrightable content of the work owned by the claimant, even though the entire content is not required in the identifying material deposited.

Revisions and updates

Many works transmitted online are revised or updated frequently. For individual works, however, there is no blanket registration available to cover revisions **published** on multiple dates. A revised version for each daily revision may be registered separately, provided the revisions constitute copyrightable authorship. A separate application and \$30 filing fee would be required for each separately published update. See the section that follows on filing fee information.

Databases

In some cases, a frequently updated online work may constitute an automated database. A group of updates, published or unpublished, to a database, covering up to a 3-month period within the same calendar year, may be combined in a single registration. For more information about registering databases, request Circular 65, "Copyright Registration for Automated Databases." All updates from a 3-month period may be registered with a single application and \$30 filing fee.

Serials and newsletters

Group registration (a single registration covering multiple issues published on different dates) is available for serials (published **weekly or less often**) and daily newsletters (published **more often than weekly**), including those published online. The requirements vary, depending on the type of work. For more information about registering serials, request Circular 62, "Copyright Registration for Serials on Form SE"; for daily newsletters, request Circular 62a, "Group Registration of Daily Newspapers and Newsletters." For group registration of serials and daily newspapers and newsletters, the filing fee is \$10 per issue with a minimum fee of \$30.

NOTE: Group registration for serials is available only if the claim is in a "collective work." Thus, group registration is **NOT** available for electronic journals published one article at a time because such works are not collective works.

How to Register Your Work

To register a work transmitted online, send the following three items together in the same envelope or package to:

Library of Congress
Copyright Office
101 Independence Avenue, S.E.
Washington, D.C. 20559-6000

1. A properly completed and signed application form
2. Appropriate deposit material
3. A nonrefundable filing fee for each application in the form of a check or money order payable to Register of Copyrights

Detailed information on each of these is given below.

The Application

What Form to Use

Use the form that corresponds to the type of authorship being registered, for example:

Form TX	literary material, including computer programs and databases
Form VA	pictorial and graphic works, including cartographic material
Form PA	audiovisual material, including any sounds, music, or lyrics
Form SR	sound recording, excluding sounds accompanying an audiovisual work
Form SR	a single issue of a serial
Form SE/GROUP	a group of issues of a serial, including daily newsletters
Form GR/CP	a group of contributions to a periodical. (This form must be used in conjunction with Form TX, PA, or VA.)

If the work contains more than one type of authorship, use the form that corresponds to the predominant material.

The various classes (TX, PA, VA, SR) are for administrative purposes only. A work may be registered on any form. **Exceptions:** A sound recording (sounds that do not

accompany a series of images) **must** be registered on Form SR. Form SE/GROUP may be used **only** for group registration of serials. For more information, see Circular 56, Copyright for Sound Recordings.

How to complete the form

In general, complete the form as explained in the instructions and in applicable Copyright Office circulars. **Information specific to online works is given in more detail below.**

Space 2: How to describe the Nature of Authorship

In Space 2 of the application, give a brief statement describing the original authorship being registered. Use terms that clearly refer to copyrightable authorship. Examples are "text," "music," "artwork," "photographs," "audiovisual material" (including any sounds), "sound recording" (if the sounds do not accompany a series of images), and "computer program."

Do **NOT** give statements that refer to elements that may not be protected by copyright, that may be ambiguous, or that do not clearly reflect copyrightable authorship. For example, do **NOT** use the terms "user interface," "format," "layout," "design," "lettering," "concept," or "game play."

Space 3: Determining if your work is published or unpublished

The definition of "publication" in the U.S. copyright law does not specifically address online transmission. As has been the long-standing practice, the Copyright Office asks the applicant, who knows the facts surrounding distribution of copies of a work, to determine whether the work is published or not.

In the current copyright law, "**publication**" is defined as "... the distribution of copies or phonorecords of a work to the public by sale or other transfer of ownership, or by rental, lease, or lending. The offering to distribute copies or phonorecords to a group of persons for purposes of further distribution, public performance, or public display, constitutes publication. A public performance or display of a work does not of itself constitute publication." 17 U.S.C. sec. 101.

Published works

If you determine that your work is published, give the complete date and nation of first publication in Space 3b of the application. For a revised version, the publication date should be the date the revised version was first published, not the date the original version first appeared online. For registration purposes, give a single nation of first publication, which may be the nation from which the work is uploaded.

NOTE: If the same work is published both online and by the distribution of physical copies and these events occur on different dates, the publication date should refer to whichever occurred first. For what to deposit in this case, see the Exception below.

Unpublished works

If you determine that your work is unpublished, leave Space 3b blank. Do **NOT** write "Internet," "homepage," or any other term in this space.

The Deposit

All works transmitted online excluding computer programs, databases, and works fixed in CD-ROM format:

The deposit regulations of the Copyright Office do not specifically address works transmitted online. Until the regulations are amended, and under the authority granted the Copyright Office by 37 C.F.R. 202.20(c)(2)(viii), the Office will require the deposit of one of the following:

● **Option 1:** a computer disk (clearly labeled with the title and author) containing the entire work **and** in addition, representative portions of the authorship being registered in a format that can be examined by the Office (printout, audiocassette, or videotape). If the work is short (e.g., five pages of text or artwork, or 3 minutes of music, sounds, or audiovisual material), deposit the entire work and confirm that it is complete. If the work is longer, deposit five representative pages or 3 representative minutes. This identifying material should include the title and author, and the copyright notice, if any.

OR

● **Option 2:** a reproduction of the **entire work**, regardless of length. Send the format appropriate for the authorship being registered, for example, a printout, audio cassette, or videotape. No computer disk is required.

Exception: If a work is published **both** online and by the distribution of physical copies in any format, the requirement of the deposit regulations **for the copies** applies, **not** the options for online works given above. For example, if a work is published in the form of hardbound books and is also transmitted online, the deposit requirement is two copies of the hardbound book.

Computer programs, databases, and works fixed in CD-ROM format transmitted online:

For computer programs, databases, and works fixed in CD-ROM format, the specific provisions of Copyright Office deposit regulations apply to works transmitted online. 37 C.F.R. 202.20(c)(vii) and 202.20(c)(xix). For further information, request Circular 61, "Copyright Registration for Computer Programs," or Circular 65, "Copyright Registration for Automated Databases." For works fixed in CD-ROM format, a complete copy of the CD-ROM package, including any operating software or instruction manual, is required.

The Filing Fee

- For a single work (Form TX, PA, VA, SR, or SE): \$30 per application
- For a group of serials or newsletters (Form SE/GROUP): \$10 per issue (\$30 minimum)
- For a group of updates to a database, covering up to a 3-month period (Form TX): \$30 per application

NOTE: Registration filing fees are effective through June 30, 2002. For information on fee changes, please write the Copyright Office, check the Copyright Office Website at www.loc.gov/copyright, or call (202) 707-3000 for the latest fee information.

For Further Information

Information via the Internet: Frequently requested circulars, announcements, regulations, other related materials, and all copyright application forms are available via the Internet. Access these from the Copyright Office homepage at www.loc.gov/copyright.

Information by Fax: Circulars and other information (but not application forms) are available from **Fax-on-Demand** at **(202) 707-2600**.

Information by telephone: If you have specific questions about registering a work transmitted online and wants to speak with a copyright examiner, please call the Literary Section of the Examining Division at **(202) 707-8250**. For general information about copyright, call the Public Information Office at **(202) 707-3000**. The TTY number is (202) 707-6737. Information specialists are on duty in the Public Information Office from 8:30 a. m. to 5:00 p. m., eastern time, Monday through Friday, except federal holidays. Recorded information is available 24 hours a day. Or, if you know which application forms and circulars you want, request them from the Forms and Publications Hotline at **(202) 707-9100** 24 hours a day. Leave a recorded message.

Information by regular mail: Write to:

Library of Congress

Copyright Office
Public Information Office, LM-401
101 Independence Avenue, S.E.
Washington, D.C. 20559-6000

For more about how to obtain information online and via fax, request SL-10, "Get It Quick Over the Net."

Library of Congress
Copyright Office
101 Independence Avenue, S. E.
Washington, D.C. 20559-6000 www.loc.gov/copyright REV: June 1999

Format Note: This electronic version has been altered slightly from the original printed text for presentation on the World Wide Web. For a copy of the original circular, consult the [PDF version](#) or write to Copyright Office, 101 Independence Avenue S.E., Washington, D.C. 20559-6000.

The above article is the United States Copyright Office's Circular 66 and was reprinted from the United States Copyright Office [web site](#) on April 12, 2001.

Protect Your Valuable Investment in Your Web Site

Do not be pennywise and pound foolish. You spent a lot of money to create our web site, so treat it like the valuable intellectual property that it is. Protect your investment in your web site by obtaining a web site copyright registration from the U.S. Copyright Office. The relatively small cost of obtaining the copyright registration, could save you a lot of time, money and headaches in the future if you another web site copies your copyrighted work from your web site.

22 - Business Startup Checklist

The economic upswing of the last year has been a welcome relief for so many of us. On the other hand, outsourcing jobs overseas has still required many to find employment elsewhere, while others have decided to go into business for themselves, learning to make a living contracting services or selling products.

Regardless of what type of business you start, learning the basics, planning the process and formalizing the business venture represent the three basic steps, in that order, by which to proceed.

Learning the Basics - If you have never started a business before, please do not assume you are ready to go. Please take the time to attend workshops and seek tax-subsidized, confidential counseling from one of several support agencies, including [Small Business Development Centers](#) (SBDC), the [Service Corp of Retired Executives](#)

(SCORE), Women's Business Centers and Minority Business Development Centers. Don't be content going to only one agency. Attend workshops on starting a business, marketing, advertising, bookkeeping, management, financing and business planning. Some of these workshops are free of charge while others are relatively inexpensive.

Ask questions - Don't be afraid of how stupid the question may sound. Believe me when I tell you there are many others who are afraid to ask the same question. Take notes, and do it in an organized fashion. Write down ideas that come to mind.

Take this same assertive approach when seeking counseling from one of the agency's advisors. Develop your list of questions before going to the meeting. And take advantage of the many brochures and materials offered.

Do not underestimate this first step - Most people simply have no idea of the demands coming their way. There is so much to learn, and the challenges will be great. My research indicates the success rate for new business has improved in recent years. Much of it has to do with all these support agencies and the qualified assistance they provide.

Plan the Business - Several years ago I read one of those famous entrepreneur magazines with its annual list of top entrepreneurs. I noticed nearly half of them started the venture without a formal business plan. I thought to myself how much money and time they could have saved and how many mistakes they wouldn't have made had they started with a well developed business plan.

Don't be overwhelmed with this second step - Consider that every business plan's activities can be categorized into one of three categories – marketing, operations and finances.

Marketing – Begin by clearly defining your product to the consumer, including all the advantages it offers. Then define the people and/or institutions you are selling to, what geographic target market in which to sell, what price you will offer and how you will advertise and promote the product (or service). Be sure to identify the strengths and weaknesses of the competition, and define why people will buy from you instead of the competitors who have already been in the market.

Operations – You must decide the number and type of employees, the equipment, machinery, office space, supplies and all other items necessary to deliver your product or service. You need to determine what will be the operating expenses of running the business, even when you aren't making a sale. Most importantly, you need to determine what will be the startup costs required to open and operate the business until sales become strong enough that you have consistent, monthly positive cash flow – more money coming in from sales than money going out to pay expenses.

Finances – This is the least favorite of the three categories for most entrepreneurs. They know the product or service. They understand what is required in operations to

deliver the product or service, but they really do not understand financial statements. The most challenging part of this is attempting to project what those financial statements (balance sheets, profit & loss and cash flow statements) will look like in the future.

What is one to do? If hiring a consultant is out of the question then begin reading about the business planning process. After 20 years in this profession my favorites continue to be:

The Successful Business Plan: Secrets & Strategies

The Business Planning Guide: Creating a Plan for Success in Your Own Business

The Complete Book of Business Plans: Simple Steps to Writing a Powerful Business Plan

If you successfully develop and understand the entire content of your business plan, it is a likely hint of success to come.

Formalize the Business Venture - Do not underestimate the importance of this next step. Apart from financing the start of your business, you now need to make some very important decisions that will have a lasting effect on your success.

Legal Business Structure – Choose a business structure that fulfills your needs associated with liability, taxes, ownership and business continuation. FSAICS has a Comparison Chart that concisely describes these attributes for each business structure. The Free Guide to Incorporation Checklist provides greater detail and is easy to read.

Fictitious Name Registration/DBA (Doing-Business-As) - Unless doing business as a proprietor and using your full legal name for the venture, you will need to file the company's fictitious name with the appropriate government entity in your state, and sometimes post an advertisement announcing the formation of this business, and its business name, in a local newspaper. This is another example of how MyCorporation.com can accommodate all the paperwork process for the DBA.

Occupational License - Virtually every city and county/parish requires securing an occupational license. Supposedly, these low-cost fees add legitimization of the business operation process.

Employer ID Number – All but sole proprietors must apply for the Federal Employer ID (EIN). Some states require a separate ID number. As another alternative, MyCorporation.com can prepare IRS Form SS-4(EIN) and/or obtain your EIN for a small service fee.

Bank Accounts - All businesses, even proprietors, at the very least, need to open a business operating account. All commercial banking institutions offer business account services.

Federal Taxes - You need to provide for income tax deductions and payments to the IRS for social security and Medicare. The other federal tax deduction, apart from income taxes, is the Federal Unemployment Tax Allowance (FUTA). [CCH](#) describes these obligations.

State & Local Taxes - Be aware that many states and several cities throughout the United States also collect income taxes. States also collect the State Unemployment Tax Allowance (SUTA). If you sell products directly to the end user then sales taxes must also be addressed. Detailed information, forms, filings, other categories of state and local taxes and assistance can be obtained through the nearest local office of your state's [Department of Revenue](#).

Company Insurance - Medical and liability coverage are the two most common concerns of all businesses. For those with the needs and resources, other categories include "key person", business auto, product liability, property and building insurance. You are strongly advised to find a local agent who specializes in these commercial lines.

Register a Domain Name - If you are like most entrepreneurs, a company web site is becoming synonymous with business cards and company brochures. It allows easy extension of your geographic target market at a minimal cost. Search for, register and manage your domain name [right here](#).

Trademarks & Copyrights – Logos, symbols, designs, phrases and certain words are used by many companies to establish brand recognition. Over time these items develop commercial, financial value for successful companies. The same is true for a work on tangible mediums like literature, recordings, lyrics and photos. Less is known about trademarks and copyrights than all the other items addressed above. I strongly encourage you to examine the FAQ pages for [trademarks](#) and [copyrights](#).

In conclusion, I strongly urge you to learn as much as you can about the business startup process beforehand. The planning process will expand your knowledge of the challenges at hand. The startup is then preceded by the formalization process that cannot be taken lightly. If you are up to it there can be many rewards.

23. Global Tax Centers

Company Overview - Global Tax Centers is an Income Tax Preparation, Online Income Tax Educational Training School and Income Tax Home-Based Business Servicing Company, with international headquarters located in Baton Rouge, LA, that enables people to start their own home-based, national or international (domestic/offshore) income tax preparation business and income tax training school, to help client's complete their income taxes legally, ethically and morally.

Mission Statement - Our mission is to help families keep more of the income they earn by plugging the biggest hole in their financial bucket – taxes. We accomplish this by educating them about taxes and helping them get the maximum refund allowed by law, or the maximum reduction towards their total tax liability through year-round planning strategies utilizing legal tax deductions and credits. Our goal is to become the world's largest independent provider of income tax preparation services through company owned Regional Tax Centers and home-based Affiliate/Owner offices.

What We Offer - Online and Instructor Lead Basic Income Tax Training classes, continuing education classes, IRS Registration: Assistance with PTIN Registration, and/or EFIN Registration, Branded Professional "In the Cloud" web-based Tax Software, all 50 states, and back years upon request, tax preparation in English and Spanish with one touch conversion, one-on-one tax preparer training on professional tax software, year-round, live-person, technical support (24/7 during tax season, off-season support, back office administrative support, IRS compliance, and e-filing.

Affiliate/Owner Revenue Sharing Programs - Our "best in industry", income tax preparation fee revenue sharing program with increasing commission percentages from 30% to 90% in favor of the tax preparer based upon total # of clients, is second to none. Moreover, we offer low initial start-up costs and Affiliate/Owner packages under \$5,000 as well as Area Developer regional territory packages from \$30,000 to \$75,000 based upon zip codes, wherein the Affiliate/Owner has exclusivity to open and/or develop Sub-Affiliate/Owners with Global Tax Centers. We also offer year-round/front-end commissions paid on new business Affiliate/Owners developed and offices opened. During tax season, we will provide income tax preparation revenue sharing plans for Affiliate/Owners, i.e., passive residual override income and commissions.

Marketing Strategy & Bank Products - We offer one-on-one personal coaching, five day "boots-on-the-ground" assistance from one of our marketing coordinators, neighborhood marketing strategy and plan, demographic market analysis report, ERO competition analysis, site selection and lease negotiation, office set-up, branded and customizable marketing materials available for purchase (templates gratis), radio & TV ads can be produced, and electronic record storage. We also offer weekly tax preparation revenue deposits, (get paid weekly vs. biweekly), income statements, 1099 issuance, bank products, check printing, and debit cards issued on-site.

The Future - Global Tax Centers is positioned to dominate the distribution of income tax preparation services to the greatly underserved Main Street and unbanked market. As an independent company, Global Tax Centers is a valuable distribution channel for the income tax preparation services industry, and we will continue to add powerful new product lines in the future, e.g., health insurance services, mortgage services, credit restoration services, bookkeeping & payroll services, ITIN & Notary services, and incorporation services.

For additional information, visit us on the web at: <http://www.globaltaxcenters.com>. To contribute a donation to raise capital in support of or global expansion of Regional Training Centers, go to: <https://www.gofundme.com/globaltaxcenters>. Also contact us by email at: nrcj@globaltaxcenters.com, globaltaxcentersinc@gmail.com , or by phone at: 609-254-4367

24. About the Author



Nathaniel R. Causley, Jr., J.D.

Visionary Entrepreneur, Author & Change Leadership Professional

Nate, a former H&R Block District General Manager, with over 20 years of proven leadership in turning businesses around, and 10 years experience in the tax preparation industry launched his newest venture in August 2015 as the Founder, Chairman, President & CEO of Global Tax Centers, a national online tax training school, and home-based income tax preparation service.

His Story - Education is the key to life, and outside of his parents Nathaniel R. Causley, Sr., and Hattie Causley Paulk, the foundations most responsible for his success are the two universities that he loves. He graduated from Southern University A&M College, Baton Rouge, LA in 1985 and from Drake University Law School in 1988. During his matriculation, he forged many lasting friendships that are the backbone of his support today.

Early Career Highlights - Throughout his 20 + years in business, he has been blessed to be at the forefront of creating, developing, and growing start-up businesses. In

1996, he co-founded Black CyberSpace Online, Inc., www.blackcyberspace.com, (Symbol: BCSOL), and helped launch the first African-American owned and operated Internet Service Provider (ISP) distributing Internet access in all 50 states and Canada. He served as Sr. Vice President & COO and was able to raise \$1,000,000 in first round investment capital to jump start the company's operations and build its infrastructure.

In 2001, he sold his interest in (BCSOL), and pursued a lifelong dream to move to South America and relocated to the "Marvelous City" Rio de Janeiro, Brazil. While there, he launched ForeSight American & International Corporate Services, LLC, (A Brazil Joint Venture with DRS Rio Travel, LLC), to develop commercial and residential real estate in the areas of Copacabana, Lleme, Leblon, Barra da Tijuca, Quintino Bocaiuva, Piedade, and Muriqui Mangaratiba for an international clientele desiring to relocate and/or own property in Rio.

During his career, he has authored many books, articles, and publications, e.g., *Incorporate and Build a Financial Empire*, Copyright © 2001, *Regulation D Programs, 504, 506, SCOR, The Securities Act of 1933*, Copyright © 2002, *Nevada Corporation – Home State Corporation Strategy*, Copyright © 2003, *How to Go Public – Initial Public Offering (IPO) Reverse Merger, and Public Shells*, Copyright © 2004, *Checklist for Due Diligence in Intellectual Property Transactions*, Copyright © 2005, *Checklist for Contents of Private Placement Memorandums*, Copyright © 2005, *Checklist for Business Due Diligence*, Copyright © 2005, and *Checklist for Acquisition of a Private Company*, Copyright © 2005.

The Tax Industry Years - In 2005, he returned to the US and became a part of H&R Block, the largest income tax preparation company in the world. During his 10 year tenure from 2005 to 2015, he developed and lead financially successful District territory's consisting of 20 to 40 offices, 100 to 250 employees, generating between \$2.5 million to \$6.5 million in top line revenue in a 4 month tax season. He garnered many company performance awards from Voorhees, NJ, Newark, NJ, and Baton Rouge, LA. In 2011, he spearheaded the client experience training of the company's first tax professional's and opening of the first tax office in São Paulo, Brazil. His career reached a zenith with his induction into the company's District General Manager's "Top 10: Hall of Fame", "Top 10: Ready To Work % Enrollments", and Top 10: BlockWorks 33% Goal" at the company's National Convention in Las Vegas, NV in October 2014.

Global's Purpose - The purpose for starting Global Tax Centers was more than just providing a good tax return, but providing what most client's and tax professionals crave: fairness, honor, respect and to not be treated like a number and discarded under the buzz words of "no blame accountability" in "doing what's in the best interest of the company and its shareholders," said Causley.

In a day and age where it seems that all companies care about is driving results to the bottom line and earnings back to the shareholders, Global Tax Centers was created with the understanding that how you treat your employees and clients while making a

profit is just as important as making a profit. Also, giving back to the community where your business is located is being a good corporate citizen and **"DOING THE RIGHT THING"**! Causley considers employees to be a company's most valuable asset and largest investment and not just a cost. Global Tax Centers **"VALUES, NOT ONLY OUR CLIENTS, BUT ALSO OUR EMPLOYEES."**

Our Most Valuable Assets - People don't care how much you know, until they know how much you care. We will put CARING back into the way business is suppose to be done! If you are a discarded, mistreated former employee from any company, then know that you have a home over here at Global Tax Centers. **"ONE PERSON'S TRASH IS ANOTHER ONE'S TREASURE"!**

If you are sick and tired of being sick and tired of low hourly rates of pay, draws against commissions, end-of-year bonuses that you never see in your check, rude & condescending management, and ever-changing certification levels reducing your compensation, then **"IT'S TIME TO LEAVE THE REST AND COME OVER TO THE BEST!"**