

## Certified Public Accountant

## Information for Filing 2001 Income Tax Returns

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followed by the # sign OR leave a  
message on the voice mail.

## Website &amp; Email . . .

[www.caran CPA.com](http://www.caran CPA.com)email: [caran@caran CPA.com](mailto:caran@caran CPA.com)

Good News . . . I created a website. It contains newsletters and brochures so you can keep up to date. You'll find financial calculators and links to financial information with forms that you can print. Check the website occasionally during the year for updates. Blank organizer pages are on the website so that you can print them out. I have also signed up for a merchant account and will accept credit card payments (All cards) and PayPal bank transfers this year. Please check to update your email information on the organizer AND if you input contact information on the website you'll receive tax updates throughout the year via email . . . **You've Got Mail**

MANDATORY! Electronic Filing  
IRS New Plans . . .

IRS is moving closer to paperless return filing. This year employers are required to file W-2's and 1099's electronically or on magnetic media (i.e. floppy diskette). IRS has targeted 2005 as the deadline for 100% mandatory electronic return filing for every taxpayer.

Every year I attend 80+ hours of continuing education, including annual IRS update seminars. There has been a transition in the new IRS organization mandated by congress during the Clinton administration. IRS hired a company to reorganize areas to cut waste, create deadlines for handling taxpayer problems, centralize itself by districts and re-computerize the entire organization. I haven't used the new system yet.

If W-2's and 1099's and tax returns are filed electronically, IRS can efficiently match this information within a year without you having to mail in the W-2's. Previously, the process took two years between social security administration and IRS. Then the audit process would begin. In short, if in the end, you owed money, you'd

have to pay the tax plus interest (+ penalty if applicable) and it would be accrued since the due date of the return. Often the time lag doubled the amount of money you owed! Mandatory electronic filing will definitely reduce your stress as to time if you're audited and less money, if you owe.

For those who checked the box in the miscellaneous portion of the questions in the organizer, "May the IRS discuss this return with your preparer," (this was a limited "power of attorney") IRS and I thank you. Please continue to allow me this privilege and I encourage all who didn't check the box last year to do so. I resolved MANY issues over the phone this year within weeks after your returns were filed. IRS would call me and ask questions. I could immediately give them an answer or prove your case. You must check the box EVERY YEAR.

STARTING FROM THIS YEAR FORWARD, I will be electronically filing every tax return I prepare. This includes state returns that I have reciprocity agreements with. You will need to do TWO things:

1) You (and your spouse) must choose a pin number (5 numbers) . . .

The pin number will serve as your signature. If you electronically filed last year, you can use the same pin number or change it. You must sign Form 8879 IRS e-file signature authorization and Form 8453 electronic filing declaration both are in the organizer package. I no longer have to mail these two forms or W-2's to IRS. All papers and returns are kept in your permanent file. Please read Non-Disclosure form

2) You must decide whether you want a check by mail or to have your refund electronically deposited to your bank account. . .

Please provide a copy of a check or your deposit slip (write void across the copy) or a copy of

(continued on next page 2)

### Mandatory Electronic Filing

(continued from page 1)

your savings account deposit slip which includes the routing number to your bank.

ALL returns will be filed electronically. If you don't provide the information described above, I will call and get it and you will have to send and/or fax the signature pages.

Please don't worry about your information flowing through all the computers. I have been electronic filing since 1986. The system is safe, economical (IRS will not have to hire clerks to input tax returns, they make mistakes and it will eliminate 7 people that handle your return from mail dock to the input clerk), you'll get your return information checked immediately and the refund will come faster.

If you owe IRS you will be able to pay electronically or by credit card using EFTPS website up to April 15<sup>th</sup> or by the due date if you file an extension. I mail an instruction letter to you each year that describes these options. You can also electronically file estimated tax payments.

As April 15<sup>th</sup> draws near I automatically file an extension for all previous clients that I have not received information from or prepared a return for yet. In August, I also file additional extensions based on clients that still haven't sent information. I will now be able to electronically file those extensions.

More Good News. . .electronic filing fees are going down and I will pass that fee price on to you. Your fee will be \$20 per return, not \$55 as in previous years. I expect that as the mandatory electronic filing date grows near that my cost will continue to go down and I will pass that cost on to you. You may take Discounts on fees if you "mail in" your organizer and tax information.

#### Toll Free Numbers

. . .

Pager and Voice Mail

. . .

Fax Number

### The Envelope Please . . .

If you did not receive the following in your envelope, please call.

- Tax Update Newsletter
- Personal Notes (news about my family)
- Engagement Letter (must sign & return)
- Organizer
- Non-Disclosure Brochure
- Form 8453 Electronic Filing
- Form 8879 IRS e-file signature
- Priority Mail Return Label**

### FEES . . .

Tax Prep Fees for individuals will continue to be flat rate fees \$55 per form; however, as you may have noticed that some are less (i.e. schedules are \$25 each) and some forms calculate more based on how many transactions were entered (i.e. sale of stock on Schedule D). Business (Schedule C), Farms (or Ranches Schedule F), and Rentals (Schedule E) start at \$125 each. Since 1990 I have not changed these preparation fees.

**Please Note:** Since 1995, I have been charging a fee to compile your data. Normally accountants charge \$250 per hour, but because this is a bookkeeping function, I charge \$125 per hour. Amounts may vary depending on the degree of difficulty and discounts for mail-in tax preparation will always apply.

### Check on Your Refund!

#### IRS Tele-Tax Number

1 . 8 0 0 . 8 2 9 . 4 4 7 7

Have your tax return in hand. The computer asks for the first social security number listed on the tax return, filing status, and refund amount (rounded to the nearest dollar). You input the information when prompted by the computer using your touch tone phone. The computer then tells you the date your refund will be mailed or date of direct deposit to your bank account. IRS collects returns on Thursdays and direct deposits always take 2 Fridays.

### Discounts \$

Discounts and prices per form will remain the same.

- 20% Mail-in tax preparation
- 15% Senior Citizen/Student
- 15% Military
- 15% Clergy
- 10% Referral Fee (each)

You may add all the discounts that apply, (i.e. Mail-in and Senior take a 35% discount). Several clients had their tax return prepared for free, just from referrals.

### Pay Your Tax Prep Invoice with a Credit Card. . .

I have signed up for a merchant account so that you can pay your invoice with a credit card. I will accept ALL credit card companies. I also have a PayPal account if you would like to pay me using your PayPal account on the internet. I can send your invoice by email through my QuickBooks program so that you can pay over the internet using your email account and the internet.

### To Pay by Credit Card

You can send your credit card information in your organizer located on the questions page when you mail your information to me. I will input it in my QuickBooks program and when payment is confirmed I will electronically file your return and mail your tax return copies to you immediately.

#### OR

You can request that I send your invoice by email in your organizer on the questions page when you mail your information to me. When the emailed invoice arrives there is a place in the upper right hand corner to pay online. Direction screens follow to guide you through the process. This is a secured site provided by Verisign, QuickBooks, and Wells Fargo Bank..

If you request that I email your invoice, you will be able to continuously monitor your account invoices online. This is a very nice feature, don't you think?

(continued on next page 3)

## Pay Invoice with Your Credit Card

(continued from page 2)

### TO PAY USING PAYPAL WEBSITE

You must sign up for a PayPal account on the internet. It is quite simple, go to [www.paypal.com](http://www.paypal.com), fill out a one page application that will allow you to make payments from your bank (or credit card). I am giving you an option to transfer money from your bank. Originally, I signed up for my PayPal account in the summer of 2000. I used my account to pay for Hendryx birdcages that I had bid on at eBay, which was the original intention of PayPal – internet auction users. Once you have signed up you must verify:

- 1) your email account and
- 2) your bank account (or credit card) that will be funding your account.

This process takes approximately 24 hours to do. Once you verify everything, you will sign onto your account and click the tab Send Money. You must know the following information:

Recipient's Email: [carancpa@usa.net](mailto:carancpa@usa.net)  
 Amount (\$): amount of your invoice  
 Type: service  
 Subject: tax prep 2001 & your name  
 Note: you can write a note to me here

It takes about 2 days for the funds to be deposited into my bank. As soon as I receive an email from the bank I will electronically file your return and send copies of your tax return(s).

Please note that I will no longer mail any tax returns until I receive payment. Please do not take this personally, 90% of you pay me; however, 10% of my invoices continue to remain unpaid each year and if I had the money from all who didn't pay over the years, I would be out of debt myself. Increased costs in keeping my CPA license up to date (approx \$10,000 each year) and increasing income tax, property tax, insurance, especially my health insurance – remember, I'm self-employed – I don't have an employer to give me a retirement check and it's time to think along those lines...I turn 50 in 2002.

## Toll Free Pager/Voice Mail

### Wonder Who's Keeping Us Safe? My Son. . .



BMI Daran James DeYoe taken December 25, 2001

My son, Daran now 33, was called to active duty through the Navy Reserves unit out of Las Vegas, Nevada. He has been in Korea since the end of October. The Navy had him sign a 2 year active duty contract. Does that give you some idea how long they plan this war???

He leaves behind a new baby Kacy Jane, Koby James (1), Kory Lou (8), Katy Lee (10), and his wife Barbara in Tonopah, NV. Please see the Personal Notes page included in this package for more news about my family.



### Check out these Websites:

**Links to 50 States Tax Info**  
[www.taxadmin.org/fta/forms.ssi](http://www.taxadmin.org/fta/forms.ssi)

**IRS - Publications**  
[www.irs.gov/prod/forms-pubs/pubs.html](http://www.irs.gov/prod/forms-pubs/pubs.html)

**IRS - Forms & Instructions**  
[www.irs.gov/forms-pubs/forms.html](http://www.irs.gov/forms-pubs/forms.html)

**IRS - Home Page**  
[www.irs.gov/elec-svs/index.html](http://www.irs.gov/elec-svs/index.html)

**Kelly Blue Book - car values**  
[www.kelleybluebook.com](http://www.kelleybluebook.com)

**Osama & Anthrax cartoons**  
 (as seen of Fox News)  
[www.mikeoverbeck.com](http://www.mikeoverbeck.com)

**Electronic Tax Payments**  
[www.eftps.com](http://www.eftps.com)

**Adobe Reader-to read PDF files**  
[www.adobe.com/products/acrobat/products.html](http://www.adobe.com/products/acrobat/products.html)

## Appointments

My schedule for Las Vegas and Tonopah is on the back. Please Note: I will go to Nevada **only one week total** Tonopah and Las Vegas so do not hesitate in mailing the information to me. If I have questions, I will call you, I no longer have Fridays Free, so I will probably call at night (after 8 pm) or weekends using my cell phone. In this package I have mailed a **return address label** (priority mail prices vary according to envelope used). Please mail your information as soon as you can. My address is listed on front and back pages.

To call for an appointment, use the Toll Free Number to leave a voice message. Tell me your name, where you want the appointment, the requested time and **your telephone number including area code**. If there is a conflict, I will call to reschedule. The office locations and dates are listed on the back page.

If you are looking for me when I'm scheduled for Las Vegas or Tonopah please call the Toll Free number 1.888.752.3875 and enter your telephone number followed by the # sign OR leave a message and I will call you as soon as I can. You can also reach me at the telephone numbers listed after the directions for how to get to a particular listed office. If you don't think that I am not calling you back fast enough, I'm sorry, I'm always short of time during tax season. Thanks for your patience. . .

(continued from page 3)

## Bring This . . .

### Please bring to your appointment:

Organizer (Even if you haven't filled it out)

Check information on the first page: current address, telephone number, social security numbers and names spelled correctly?

Engagement Letter (signed and dated)

**you must return this contract**

Electronic Filing

Form 8453 (signed and dated)  
Form 8879 (signed and dated)  
COPY of your voided check *OR*  
savings for direct deposit of refund

W-2's

wages  
gambling winnings

1099's

interest or dividends  
sale of stock or your home  
(also purchase date and price)  
retirement or early withdrawal  
self-employment

Social Security benefits

Unemployment benefits

Refund last year's state tax return

K-1's (Partnerships and S-Corps)

For Sch. A (Long Form) please refer to organizer. Include: medical expenses, medical insurance, vehicle and real estate taxes, home mortgage interest, contributions, and expenses relating to your job. For child care, please provide the name, address, and social security number or Federal Employer Identification Number (FEINXX-XXXXXXX) and amount you paid.

If you file for a business Sch. C, rental property Sch. E, and/or farm (ranch) Sch. F, you will need to provide information pertaining to the income and expenses or any acquisition of new equipment, including new leases or loans. Any business use of home expenses. Please refer to your organizer. I will compile your income and expenses if you mail your bank statements and check registers, for an additional fee. I also provide tax representation.

For more information about bookkeeping, payroll and financial or estate planning services audits/financial statements please call (818) 883-2272 in Los Angeles or numbers listed in Las Vegas or Tonopah if I'm scheduled there.

**PS IRS/FTB no longer provides label postcards or instructions(if pd for prep)**

## Mail-in Tax Preparation

I apply a **20% Discount** if you mail, fax, or email your tax documents or copies to:

**Caran Lee Ebert**

**Certified Public Accountant**

**187 Comanche Trail**

**Topanga Canyon, CA 90290**

Many clients from around the world send returns to me, I promise to call if I need more information. I no longer have FREE FRIDAYS, so most of my telephone calls will be from my cell phone at night (after 8 pm) or on weekends. If I don't need any other information, you can expect your return in the mail. Please read "What to Mail" below and **Please Consider Mailing Your Tax Info**. I will automatically file an extension if there's not enough time.

Priority Mail costs \$3.50 for up to 2 lbs in the **cardboard** PRIORITY MAIL envelope at the Post Office. I will get it in approx 3 days. Tyvek envelope \$3.95 for 1 to 2 lbs.

If you're really running out of time, Express Mail (USPO) costs \$12.25 for up to ½ lb. and \$16.00 for up to 2 lbs. Your information will arrive overnight. You can use UPS and Federal Express, but I don't know their rates, especially in Tonopah.

## Mail This . . .

Mail all items listed under the heading "**Bring This**" for an office appointment (at right) and also include:

Credit card information or a check at least equal to the fee for last year's preparation payable to:

**Caran Lee Ebert, CPA**

Please note that I will not mail returns out without receiving payment. Please call in advance, if you need to make payment arrangements. Sorry, don't take it personal

## What to email?

You must have a scanner to email tax info.. Scan documents listed on this page under "Mail This/Bring This;" and email to **caran@caran CPA.com** PS...include credit card information or the check's in the mail

Have a Grand New 2002 !

## Toll Free Pager/Voice Mail

. . .

## Office Locations & Dates

**Las Vegas** - appointments are available on the following days:

**March 16, 17, 18, 19, 20**

I will see clients at my parents home on Harvard Street. From Hwy 95 exit at Decatur, turn north (away from mall) onto Decatur. Turn left on Kansas, just after Dairy Queen and across from Western High School. Turn right two streets up on Harvard, it's two houses on the right; **304 Harvard Street**. My parents telephone number is **(702) 878-3531**.

**Tonopah** - appointments are available on the following days:

**March 12, 13, 14**

I will see clients at my son's new home on Sierra Vista Drive in Anaconda. From Main Street (Hwy 95), turn onto Radar Road, travel past the courthouse complex and turn right on Smoky Valley Road. Turn left on the last street before the road turns into dirt-it becomes Dynamite Rd- the house is the first one on the left side; **2700 Sierra Vista Drive**. Daran's telephone number is **(775) 482-3829**.

**Los Angeles** - From the 101, take Topanga Canyon Blvd SOUTH exit, towards the ocean or Woodland Hills. You must cross Ventura and Mulholland. At the **top** of the first mountain just past the lookout enter Top O' Topanga Mobile Home Estates at 3360 N Topanga Canyon Blvd. The address is on a brick wall as you enter on the left side of the road. Enter the park left on Navajo, up and around the road keeping right of the tree. Third street turn right is Comanche. At end of the 1<sup>st</sup> block before the cross street Mohawk on left side is **187 Comanche**. If you are trying to locate me when I am scheduled for Las Vegas or Tonopah, please call me on the toll-free pager at 1.888.752.3875 or call the number given for Las Vegas or Tonopah above.

**"Referrals Gladly Accepted  
. . .and Thank You"  
Happy Refund!!**