

**NEW CLIENT INFORMATION**

DATE: \_\_\_\_\_

FILE No.: \_\_\_\_\_

**PERSONAL INFORMATION**

NAME: \_\_\_\_\_

SOCIAL SECURITY: # \_\_\_\_\_

SPOUSE: \_\_\_\_\_  
(IF APPLICABLE)

SOCIAL SECURITY: # \_\_\_\_\_

HOME ADDRESS: \_\_\_\_\_

HOME PHONE No.: (\_\_\_\_) \_\_\_\_\_

ADDRESS: \_\_\_\_\_

WORK PHONE No.: (\_\_\_\_) \_\_\_\_\_

EMPLOYER: \_\_\_\_\_

HOME FAX No.: (\_\_\_\_) \_\_\_\_\_

CELL PHONE No.: (\_\_\_\_) \_\_\_\_\_

E-MAIL: \_\_\_\_\_@\_\_\_\_\_

WEBSITE: \_\_\_\_\_

**CORPORATE/ BUSINESS INFORMATION** (IF APPLICABLE)

NAME: \_\_\_\_\_

TELEPHONE No.: (\_\_\_\_) \_\_\_\_\_

ADDRESS: \_\_\_\_\_

FAX No.: (\_\_\_\_) \_\_\_\_\_

\_\_\_\_\_

E-MAIL: \_\_\_\_\_@\_\_\_\_\_

\_\_\_\_\_ FEDERAL ID No.: \_\_\_\_\_ - \_\_\_\_\_

**FILE INFORMATION**

WHICH ADDRESS WOULD YOU LIKE US TO USE FOR CORRESPONDENCE? HOME - OR - BUSINESS (CIRCLE ONE)

MOST CORRESPONDENCE IS SENT BY FAX, UNLESS OTHERWISE REQUESTED

HOW DID YOU OBTAIN MR. CAPPuccio's NAME?

\_\_\_\_ INTERNET \_\_\_\_ GOOGLE \_\_\_\_ YAHOO \_\_\_\_ MSN \_\_\_\_ AOL

\_\_\_\_ VERIZON YELLOW PAGES ("WHICH LISTING") \_\_\_\_ LAWYERS GUIDE OR \_\_\_\_ TAX CONSULTANTS

\_\_\_\_ YELLOW BOOK \_\_\_\_ OTHER \_\_\_\_\_

\_\_\_\_ REFERRED BY \_\_\_\_\_

BRIEFLY INDICATE YOUR MAIN CONCERNS OR QUESTIONS:

\_\_\_\_\_

\_\_\_\_\_

PLEASE INDICATE THE DATE WE WILL RECEIVE PAYMENT IN FULL OF YOUR RETAINER: \_\_\_\_\_

**PLEASE NOTE: WE CANNOT BEGIN PROVIDING SERVICES  
UNTIL WE ARE IN RECEIPT OF YOUR RETAINER.**

# **RONALD J. CAPPUCCIO, J.D., LL.M.(TAX)**

COUNSELLOR AT LAW

1800 CHAPEL AVENUE WEST, SUITE 128

CHERRY HILL, NEW JERSEY 08002-4603

(856) 665-2121 FAX: (856) 665-9005

E-MAIL: [RON@TAXESQ.COM](mailto:RON@TAXESQ.COM) [HTTP://WWW.TAXESQ.COM/](http://WWW.TAXESQ.COM/)

Dear New Client:

This letter is an explanation of some of the services I render and an explanation of the charges. Please note that I use the word "services". I am not selling a commodity or product, I am providing professional legal services.

## **TYPES OF SERVICES**

My practice emphasizes *tax and business* matters. I practice in the following areas of law:

### **BUSINESS ORGANIZATIONS**

- Corporations (profit and not-for-profit)
- Partnerships
- Proprietorships
- Shareholder Matters
- Limited Liability Companies

### **BUSINESS TRANSFERS**

- Business Valuations
- Business Acquisitions
- Business Sales
- Real Estate Purchases/Sales/Like-Kind Exchanges

### **BUSINESS LITIGATION**

### **TAX MATTERS**

- IRS Appeals and Audits
- NJ Tax Appeals and Audits
- Tax/Collection Negotiation/Installment Agreements/Offers-In-Compromise
- U.S. Tax Court Matters
- Government Agency, Bidding, and Contract Matters

### **ESTATE PLANNING AND PROBATE**

- Estate Planning (including drafting wills and trusts)
- Financial/Tax Planning
- Probate/Decedent's Estates including contested estates

## CLIENT RELATIONS

Upon engaging my services, you will obtain the advantages of a firm. The cooperative efforts of the professional and paraprofessionals will provide you with better service.

Generally, my policy is to send copies of documents and correspondence received to my clients. This is typically done by fax to save time and ensure reliable delivery. Therefore, I suggest that you start your own file for this matter, if you have not already done so. If, at any time, you have a question concerning this matter or my representation, please feel free to call me. If I am not in my office, or if I am in conference, please leave a message with my secretary or voice mail, and I will return your call as soon as is practical. If the matter can be handled by someone else in the firm, please do not hesitate to direct your call to that person.

You will receive a computer generated bill at the end of every month. Normally, we will mail or fax the bill to you unless you request otherwise. The bill consists of a statement and itemization of charges. Payment is expected within 10 days of the date on the bill. If payment is not received within 30 days, interest at the rate of 1.5% per month (18% per year) will be charged from the date of the bill.

## INITIAL CONFERENCE FEE

As indicated at the time we scheduled your appointment, the charge for your initial conference is \$350. Payment is requested at the conclusion of your meeting.

## LEGAL SERVICE FEES

The charge for legal services provided in 2008 is a rate of **\$350 PER HOUR**. Telephone calls (including attempted calls), travel, correspondence, research and drafting, and conferences are all billable at this rate. If I spend time on a matter, it will be billed at my hourly rate. Time will be billed in 10 minute increments. Telecopying, postage and express mail, costs and expenses, including computer/word processing, photocopying and long distance telephone calls are additional charges. Occasionally, when the results warrant, a value billing surcharge will be added to the hourly rate. Please see attached listing of charges for some of the services I perform.

Occasionally, I will retain other attorneys to assist in handling your case. These attorneys will be billed at \$175 to \$250 per hour.

My legal assistants will bill for their services at the rate of \$75 per hour. A legal assistant has academic training and practice experience in certain routine phases of the law. They are not attorneys and do not give legal advice. However, many times the services provided by a paralegal mean that I can complete the matter faster resulting in a savings to you.

In addition to legal assistants, I engage accounting and bookkeeping assistants to perform certain services, particularly in connection with tax return preparation, tax audit and collection matters. These assistants are billed at rates between \$55 and \$85 per hour depending upon their training and experience.

## **RETAINER**

All matters will require a minimum retainer of \$2,000 (\$3,000 for tax collection matters). Work will not begin in your matter until this retainer is received. This retainer is a security deposit; it is not intended to be used to pay your monthly bill. It is required that you replenish your account to maintain \$2,000 (\$3,000 for tax collection matters). If you do not replenish your account and there are no remaining funds, we will be unable to continue providing services until we are in receipt of another minimum retainer of \$1,000. At the conclusion of your matter, any excess retainer will be refunded to you.

This is not a flat-fee arrangement nor a non-refundable retainer; all sums not actually earned, if any, will be refunded to you at the conclusion of the case or upon the termination of my representation. We agree that retainer funds will be deposited into my attorney business account and not my trust account. Although this will in no way affect your equitable right to a refund of any unearned sums at the conclusion of the case or termination of my representation, the funds will not be considered trust funds and will not be deposited into my attorney trust account unless we specifically agree to the contrary.

I now accept MasterCard and Visa for the payment of bills. All disputes with your billing must be noted by you within ten (10) days of the date of the billing statement or the billing is deemed to be valid and non-refundable. Further, beyond this ten (10) day dispute period, you agree not to dispute any merchant account charge created by you in accord with this authorization and used to pay the attorney's fees and costs billed.

## **ORIGINAL DOCUMENTS AND FORMS**

All documents and forms generated during the course of services rendered to you are proprietary. I retain any trademark, servicemark, copyright or other ownership of the documents or forms. Your right to use such documents or forms during my representation is a revocable license.

## **FILE RETENTION**

At the termination of our representation hereunder, you hereby consent to our destruction of all-remaining records, files and exhibits in connection with the subject matter of this representation, without further notice to you. You are, of course, entitled to your files at any time. Also, since our practice is to provide copies of correspondence and documents on an ongoing basis, you are likely not to need our files, as a practical matter.

## **AGREEMENT TO ARBITRATE**

Any dispute arising between the parties to this agreement, which relates to the practice of law or the use of any service or facility in connection therewith, shall be decided by proceedings in arbitration in Cherry Hill, New Jersey, pursuant to the then existing arbitration rules of the American Arbitration Association. Any award made therein shall be binding on the parties. An order or judgment on the award may be entered by any court of competent jurisdiction.

## **QUESTIONS**

If you have any questions about this letter, please do not hesitate to contact me.

## 2008 FEE SCHEDULE

### LIMITED LIABILITY COMPANIES

Certificate of Formation		\$1,375*
Operating Agreement (Initial draft up to 2 hours)		
Limited Liability Company Membership Certificates		
Transfer Ledger		
SS-4		
* Filing fees and limited liability company kit fee are <b>EXTRA</b>		
Negotiation/Revision to Operating Agreement (Minimum Charge)		3 hours
Annual Fee - for maintaining registered office		\$325

### TAX MATTERS

Release of Bank Levy or Wage Execution	(Minimum Charge)	\$ 695
Installment Payment Agreement	(Minimum Charge)	\$1,295
Annual Power of Attorney Fee		\$ 195
Collection Due Process Hearing	(Minimum Charge)	\$1,295
Protest Appeal	(Minimum Charge)	\$1,295

### BUSINESS TRANSFERS\*

Agreement of Sale	(Minimum Charge)	5 hours
Pledge Agreement	(Minimum Charge)	2 hours
Security Agreement	(Minimum Charge)	2 hours
Promissory Note	(Minimum Charge)	1 hour
Guarantee Agreement	(Minimum Charge)	2 hours
Business Appraisal	(Minimum Charge)	\$500

\* A minimum fee of 1% of the gross sales price will be charged for legal services.

### CORPORATIONS

Incorporation		\$1,375*
Includes:		
Organization Resolutions		
Bylaws		
Corporate Stock & Transfer Ledger		
SS-4		
S Election (if applicable)		
* Filing and Corporate kit fees (approximately \$250) are <b>EXTRA</b>		
Shareholder Agreement	(Minimum Charge)	3 hours
Annual Fee - For maintaining registered office		\$325

### REAL ESTATE TRANSFERS

Purchase of Residence	(Minimum Charge)	\$750
Sale of Residence	(Minimum Charge)	\$750

## ESTATE PLANNING

Will	(Minimum Charge)	\$350
Trust	(Minimum Charge)	\$750
Tax Planning	(Minimum Charge)	2 hours
Financial Planning	(Minimum Charge)	2 hours

**NOTICE:** The above charges are **MINIMUM CHARGES**. Services are provided on an hourly basis at **\$350 PER HOUR** for services beyond the minimum charge. All bills are to be paid within ten (10) days of the statement date.

I have read and understand the above explanation of legal services and fees. You are authorized to check my credit and to answer questions about your credit experience with me. I personally guarantee the payment and collection of all outstanding obligations of the corporation or business. I authorize you to charge my credit card for any outstanding balances.

Dated:

[SIGN] \_\_\_\_\_

[SIGN] \_\_\_\_\_

## Privacy Policy Notice

Pursuant to a ruling of the FTC under the Gramm-Leach-Bliley Act, I am required to notify you that it is (and has always been) my policy that any personal or financial information received from you is held in the strictest confidence and is not released to anyone outside the firm without your consent.