

Policy regarding discounted tax return preparation for clients doing business with Financial Planning Fort Collins and Fort Collins Tax Service, LLC

Financial Planning Fort Collins (“FPFoCo”) is a trade name, registered with the Colorado Secretary of State, of Fort Collins Tax Service, LLC (“FoCoTax”). FPFoCo’s business is the marketing of services related to investment advice and financial planning. FoCoTax dba FPFoCo is an investment advisor, registered in the states of Colorado and California.

Clients doing business with FoCoTax may or may not also be doing business with FPFoCo.

Clients doing business with FPFoCo are eligible for discounts on the publicly advertised and/or customary cost of tax return preparation services provided by FoCoTax. The discounts and applicable criteria of eligibility are as follows:

Tier I: Clients utilizing any service provided by FPFoCo paying total fees of at least \$1 but less than \$1,250 in the preceding calendar year are eligible to receive a 15% discount off of the price of the following services:

- * Federal Form 1040 & Resident State Return, including Schedule A & B and E-File
- * Preparation of Schedule D

Tier II: Clients utilizing any service provided by FPFoCo who paid total fees of at least \$1,250 but less than \$4,000 in the preceding calendar year are eligible to receive a 55% discount off of the price of the following services:

- * Federal Form 1040 & Resident State Return, including Schedule A & B and E-File
- * Preparation of Schedule D

Tier III: Clients utilizing any service provided by FPFoCo who paid total fees of at least \$4,000 in the preceding calendar year are eligible to receive a 100% discount off of the price of the following services:

- * Federal Form 1040 & Resident State Return, including Schedule A & B and E-File
- * Preparation of Schedule D
- * Preparation of Schedule E for one property, royalty, or passive business

Tier IV: Comprehensive Services clients of FPFoCo receive income tax return preparation as well as audit/correspondence examination representation for returns prepared by FoCoTax for no additional charge. There is no limitation on the number of Forms, Schedules, or state returns included in the complimentary income tax return preparation for Tier IV. The annual fee paid to FPFoCo covers the cost of these services.

All Tiers: The “New Client Onboarding Fee,” as outlined on the FoCoTax website, is waived. Other services, including the preparation of other Schedules and Forms are available at the full advertised and/or customary price. All services which are priced based on the amount of the final invoice (ie. Audit Representation, Pre-Pay Protection) are calculated from the original, non-discounted invoice amount. Clients who have not been FPFoCo clients for a full calendar year will be eligible for the tier they would qualify for as if they had been clients for the full preceding calendar year. The preparation of entity (Forms 990, 1065, 1120, and 1120S), estate and trust (Form 1041), estate tax (Form 706), and gift tax (Form 709) returns are not covered by/included in this discount policy.