



# By the Code

Accounting and Taxation, LLC

Lithonia, GA 30058 (470) 395-6986

[info@bythecodetax.com](mailto:info@bythecodetax.com) [www.bythecodetax.com](http://www.bythecodetax.com)

## Fee Schedule

### Effective January 1, 2023

#### **Tax Services**

EVERY TAX RETURN IS DIFFERENT! The tax laws are always changing. Your tax return may vary from year to year as your situation and the tax laws change. For that reason, final pricing is always subject to a client's unique situation and the complexity of their return.

We've adopted the "charge by form" method of billing tax return preparation fees. This method is upfront but imperfect. When we take on the task of preparing a tax return, we take into consideration the time it takes to prepare each form and sometimes the "charge by form" may overstate or understate the price based on actual time spent. In these cases, we will apply a discount or add fees to the final invoice. The goal is to invoice our clients in a fair and transparent way.

If you have been with us over the past few years, we appreciate your business and look forward to continuing to provide you with top quality services. You will see an increase of about 10% in tax preparation fees. We've had to make this tough decision to keep with rising software costs.

To ensure a timely filing, we ask that you provide all documents and information a minimum of 15 business days before the tax filing due date. We cannot promise your return will be completed and filed on time if you miss the cut-off. However, we will consider rush arrangements on a case-by-case basis for a minimum fee of \$250.

Starting January 1, 2023, we will require a deposit of \$75 for individual tax returns and \$100 for business tax returns that are dropped off. This fee is non-refundable and will be invoiced at the time the engagement letter is executed. This fee will be applied to the total of services provided and you will be invoiced for the remaining balance prior to receiving your return for review.

We will also require that you pay your invoice in full before we review your taxes. Therefore, when your taxes are ready for review, you will also receive an invoice for the remaining balance. If you have any questions about fees, please let us know.

#### **Individual Taxes**

- Form 1040 U.S. Individual Income Tax Return and State Return - \$200
- Form 1040-SR U.S. Tax Return for Seniors - \$165
- Form 1040 Schedule A Itemized Deductions - \$75
- Form 1040 Schedule B Interest and Ordinary Dividends - \$20
- Form 1040 Schedule C Profit or Loss from Business (total expenses \$5,000 or less) - \$100 minimum

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- Form 1040 Schedule C Profit or Loss from Business (total expenses > \$5000) - \$200 minimum
- Form 1040 Schedule D Capital Gains and Losses - \$20 per asset
- Form 1040 Schedule E Supplemental Income and Loss (Rental) - \$125 per rental
- Form 1040 Schedule E Supplemental Income and Loss (Schedule K-1) - \$20 per Schedule K-1
- Form 1040 Schedule EIC Earned Income Credit - \$75
- Form 1040 Schedule F Profit or Loss from Farming - \$150 minimum per schedule
- Form 1040 Schedule H Household Employment Taxes (Nanny tax) - \$50 per schedule
- Form 1040 Schedule R Credit for the Elderly or the Disabled - \$25 per schedule
- Form 1040 Schedule SE Self-employment tax - \$0 per schedule
- Form 1040 Schedules 1 through 6 - \$0 per schedule
- Form 1040-ES Estimated Tax for Individuals (includes payment vouchers) - \$50
- Form 1040X Amended U.S. Individual Income Tax Return - \$250 minimum
- Form 1045 Application for Tentative Refund \$500 minimum
- Form 1099-MISC Miscellaneous Income / Form 1099-NEC Nonemployee Compensation - \$20 per form
- Form 1099-R Retirement/Pension/IRA Distribution \$20 per form
- Form 1116 Foreign Tax Credit (Individual, Estate, or Trust) - \$50
- Form 2210 Underpayment of Estimated Tax - \$0
- Form 2441 Child and Dependent Care Expenses - \$20
- Form 3115 Application for Change in Accounting Method - \$175 minimum
- Form 3800 General Business Credit \$50 per form
- Form 3903 Moving Expenses - \$25 per form
- Form 4136 Credit for Federal Tax Paid on Fuels - \$25 per form
- Form 4137 Tax on Unreported Tips - \$25 per form
- Form 4562 Depreciation and Amortization - \$25 per form
- Form 4684 Casualties and Thefts - \$50 per form
- Form 4797 Sales of Business Property - \$25 per form
- Form 4835 Farm Rental Income and Expenses - \$50 per form
- Form 4868 Application for Extension to File U.S. Individual Return - \$70 per form
- Form 4952 Investment Interest Expense Deduction - \$25 per form
- Form 4972 Tax on Lump Sum Distributions - \$70 per form
- Form 5329 Additional Taxes Attributable to Qualified Retirement Plans - \$25 per form
- Form 5405 First-time Homebuyers Credit - \$25 per form
- Form 5695 Residential Energy Credits - \$25 per form
- Form 6198 At-risk Limitations - \$25 per form
- Form 6251 Alternative Minimum Tax (AMT) - \$0
- Form 6252 Installment Sale Income (1<sup>st</sup> year) - \$75 per form
- Form 6252 Installment Sale Income (subsequent years) - \$25 per form
- Form 6781 Gain or Loss from Section 1256 Contracts and Straddles - \$20
- Form 8283 Non-cash Charitable Contributions - \$20 per form

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- Form 8332 Exemption Release for Divorced or Separated Parents - \$25 per form
- Form 8379 Injured Spouse Claim and Allocation - \$75 per form
- Form 8582 Passive Activity Loss Limitation - \$0
- Form 8606 Nondeductible IRA - \$25 per form
- Form 8615 Tax for Children under 18 who have Investment Income - \$25 per form
- Form 8801 Credit for Prior Year Minimum Tax - \$25 per form
- Form 8812 Additional Child Tax Credit - \$0
- Form 8814 Parent's Election to Report Child's Interest and Dividends - \$25 per form
- Form 8824 Like Kind Exchanges - \$75 per form
- Form 8829 Business Use of Home (simplified option) - \$25 per form
- Form 8834 Qualified Electric Vehicle Credit - \$25 per form
- Form 8839 Qualified Adoption Expenses - \$50 per form
- Form 8846 Credit for Employer Social Security and Medicare Tax on Tips - \$25 per form
- Form 8863 Education Credits - \$25 per form
- Form 8867 Paid Preparer's Due Diligence Checklist - \$20 per form
- Form 8880 Qualified Retirement Savings Contribution Credit - \$20 per form
- Form 8889 Health Savings Account - \$20 per form
- Form 8895 Qualified Business Income Deduction - \$75 per form
- Form 8910 Alternative Motor Vehicle Credit - \$25 per form
- Form 8917 Tuition and Fees Deduction - \$20 per form
- Form 8938 Statement of Foreign Assets - \$25 per form
- Form 8949 Sales and Other Dispositions of Assets - \$20 per form
- Form 8959 Additional Medicare Tax - \$20 per form
- Form 8960 3.8% Net Investment Income Tax - \$20 per form
- State Individual Income Tax Return only - \$75 minimum per form

## Business Taxes

- Form 1065 U.S. Return of Partnership Income - \$600 minimum
- Form 1065 U.S. Return of Partnership Income (over \$1 million of gross revenues) - \$800 minimum
- Form 1065 Schedule K-1 Partner's Share of Income, Deductions, Credits, Etc. - \$50 per form
- Form 1065 Schedule K-2 Partner's Distributive Share Items (International) - \$200 minimum
- Form 1065 Schedule K-3 Partner's Share of Income, Deductions, Credits, etc. - \$200 minimum
- Form 1120 U.S. Corporation Income Tax Return (Gross revenue < \$1 million) - \$750 minimum
- Form 1120 U.S. Corporation Income Tax Return (Gross revenue > \$1 million) - \$900 minimum
- Form 1120S U.S. Income Tax Return for an S Corporation (Gross revenue < \$1 million) - \$700 minimum

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- Form 1120S Schedule K-1 Shareholder's Share of Income, Deductions, Credits, etc. - \$50 per form
- Form 1120S Schedule K-2 Shareholder's Pro Rata Share Items (International) - \$200 minimum
- Form 1120S Schedule K-3 Shareholder's Share of Income, Deductions, Credits, etc. - \$200 minimum
- Form 5500 Annual Return/Report of Employee Benefit Plan - \$425 minimum
- Form 940 Employer's Annual FUTA Tax Return - \$75 per form
- Form 944 Employer's Annual Federal Tax Return - \$75 per form
- Form 990 Return of Organization Exempt from Income Tax - \$650 minimum
- Form 990-EZ Short Form Return of Organization Exempt from Income Tax - \$300 minimum
- Tax Research - \$75 per issue

## **Tax Resolution Services - \$750 minimum**

If you have an ongoing issue with the Internal Revenue Service or state tax agency, we can help you to resolve it. These issues may involve an audit or collection issue. When you hire us, you are hiring us to take on your tax problem and speak on behalf of you or your business. We will require a deposit of \$375. This fee is non-refundable and will be invoiced at the time the engagement letter is executed. This fee will be applied to the total of services provided and you will be invoiced for the remaining balance after the 1<sup>st</sup> appointment and/or examination report.

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