



FEE SCHEDULE OF INCOME TAX RETURNS

This schedule represents minimum charges except where indicated. An hourly rate may often be more appropriate, and consideration will be given to the complexity of the issue, the preparation, and cooperation of the client.

Form	Description	Amount
1040	Federal Long Form	\$170
1040NR	Nonresident	250
1040ES	Estimated Taxes	35
1040V	Voucher Payment	10
1040X	Amended Return	350
982	Cancellation of Debt	600
1045	Net Operating Loss	200
1116	Foreign Tax Credit	50
1310	Deceased taxpayer refund	75
2106	Employee Business Expense	85
2119	Sale of Residence	95
2120	Multiple Support for Dependent	90
2210	Underpayment Penalty	40
2441	Child/Dependent Care Cr.	55
2555	Foreign Income Cr.	200
2848	Power of Attorney	95
3115	Change in Accounting Method	min 150
3468	Investment Credit	125
3800	General Business Credit	125
3903	Moving Expenses	50
4136	Credit for Taxes pd on Fuel	100
4137	Tip Income	70
4255	Investment Cr Recapture	70
4506	Request for Copy of tax return	75
4562	Depreciation Schedule	30
4684	Casualty & Theft Losses	100
4797	Sale of Business Assets	100
4835	Farm Rental	110
4852	Substitute W-2	55
4868	Extension of Time to File	125
4952	Investment Interest Expense	55
4970	Trust Accumulation Tax	100
4972	Lump Sum Dist (5/10 Avg.)	100
5213	Postpone Hobby Loss Determination	95
5329	Premature Distribution IRA	65
5471	Info Return Foreign Corp	150
5695	Residential Energy Credits	80

Form	Description	Amount
5884	Work Opportunity Credit	\$ 55
6047	Windfall Profit Tax	70
6198	At Risk Limitations	50
6251	Alternative Minimum Tax	100
6252	Installment Sale – 1 st year	300
6252	Installment Sale – After 1 st	100
6765	Research Tax Credit	90
6781	Sec. 1256 Contracts & Straddles	100
8271	Tax Shelter Registration	50
8275	Tax Issue Disclosure	275
8283	Non-cash charitable > \$500	50
8332	Children-Divorced Parents	40
8379	Injured Spouse Claim	100
8396	Mortgage Interest Credit	60
8582	Passive Activity Loss Limits	145
8586	Low Income Housing Credit	95
8594	Sale/Trade of a Business	150
8606	Nondeductible IRA Contr.	60
8615	Parents' Rate on Child Inc	125
8801	Credit for prior year AMT	100
8812	Additional Child Tax Credit	55
8814	Child Income on Parents' Return	125
8815	College US Series EE	40
8821	Tax Info Authorization	95
8822	Change of Address	35
8824	Tax-free Business Exchange	875
8826	Disabled Access Credit	95
8828	Recapture of Fed Mtg Subsidy	75
8834	Qual. Electric Vehicle Credit	75
8835	Renewable Energy Prod Tax Cr	80
8839	Qualified Adoption Expenses	150
8844	Empowerment Zone Employee Cr	150
8853	HSA/MSA/LTC Reporting	55
8857	Innocent Spouse Relief	275
8863	Education Credits	75
8867	Earned Income Checklist	55
8880	Qualified Retirement Savings Cr	50
8888	Allocation of Refund	60

Form	Description	Amount
8889	Health Savings Accounts	\$65
8903	Domestic Activity Prod Cr	100
8910	Alter. Motor Vehicle Credit	65
8917	Tuition & Fees Deduction	60
8936	Plug-in Vehicle Credit	60
8938	Foreign Financial Assets	225
8941	Cr Sm Employer Health Ins	225
8949	Sale of Capital Asset / Each	5
8958	Allocation for Community Property	200
8959	Additional Medicare Tax	60
8960	Net Investment Income Tax	60
8962	Health Ins Premium Tax Cr	60
8965	Health Care Coverage Exemption	60
9465	Installment Agreement	70
A	Itemized Deductions	95
B	Interest & Dividend Income	55
C/F	Business/Farm Income	225
D	Bad Debt Loss	80
D	Capital Loss Carryover	80
D	Stock Sales(+\$5 each add'l)	80
E	Partnership Trust (Each K-1)	55
E	Rental Property (each)	125
E	Royalty Income	70
E	Oil&GasPartnrshps (per K-1)	110
EIC	Earned Income Credit	105
H	Household Employees	135
R	Retirement/Disability Credit	40
SE	Self Employment Tax	45
8829	Business Use of Home	90
114	Foreign Asset Reporting	225
199A	Qualified Business Income Deduction	Min 300
540	California Tax Return	105
	Out of State Tax Returns	150
	CA Stmt of Info (no change)	130
	CA Stmt of Info (changes)	170

MINIMUM CHARGES FOR TAX PREPARATION	
Minimum Per Return (Federal & 1 State)	\$ 650
1040 with Business Return (Schedule C & SE)	\$ 750
Partnership Returns	\$ 1,750
Corporation / Fiduciary Returns	\$ 1,750
Bookkeeping or record reconstruction for Tax Preparation during the months of January thru April (per hour)	\$260
Annual document storage fee for items held at our office more than one year	\$35
Set up payment agreement with IRS or other tax authority (minimum fee)	\$ 500
Expedite/Rush fee for info received April 1-15 and October 1-15	\$ 300-500
Expedite/Rush fee for all other services (up to 5 day turn around requested by client)	\$300-500
Checks or payments returned as "Non-sufficient funds"	\$ 100

ADDITIONAL CHARGES WILL BE MADE DEPENDING ON TIME AND DATA ENTRY.

PLEASE ASK FOR PRICING FOR FORMS NOT LISTED ABOVE.

Fees subject to change without notice.

