



Beginning January 1, 2026, the following fees will be effective for accounting, consulting, and tax services. The objective is to provide clients and potential clients a completely transparent pricing structure that minimizes unexpected surprises. Recognizing the best plans will not completely identify every circumstance in which there may be a pricing difference, my hope is open communication will resolve any deviations from expectations. All fees are due upon the delivery of the final return to client and/or prior to electronic filing.

Please understand all stated prices are minimums with the understanding that the starting point will be 1-3 wage documents (W2, 1099G) or 1-3 investment documents (1099DIV, 1099INT) for non-business returns. Individual returns that require reporting Sole Proprietor activity on a Schedule C or Rental Income on a Schedule E assumes all accounting has been done and the numbers provided are the final numbers to be used.

Fees for forms 1065, 1120, 1120-S or 990 series assumes all accounting has been completed including 12/31 tax year & 1/31 current year bank reconciliations. Again, the assumption is there are between 1-3 partner/member owners in the 1120-S or 1065. The fee also assumes the balances on the Balance Sheet have been reconciled to the year-end statements. Any accounting required to finalize the numbers for the business tax returns will be billed at a rate of \$250 per hour.

All fees are listed in the Schedule of Fees by Form table and based on the actual forms included in the return. While the "per form" method of billing is designed to be transparent, there are inherent imperfections. The number of source documents provided by the client will necessarily determine the amount of time required to complete each form and therefore increase the price for that specific form.

Tax preparation fees are based on the total time spent completing the return. As such, we humbly request that you submit all the required documents at the same time. This eliminates the need to chase down missing documents. The organizers we send out serve as reminders for you of the information included on your prior year tax return. We have also incorporated the e-file fee into the total technology fee.

Simple Individual Return	
Form 1040	\$390
Standard Deduction	Included
1 State	Included
Source Documents (1-3)	Included
Technology Fee	\$50
Total	\$440

Simple Individual Itemized Return	
Form 1040	\$390
Schedule A	\$90
1 State	Included
Source Documents (1-3)	Included
Other Forms (EIC & 2441)	\$80
Technology Fee	\$50
Total	\$610

Simple Individual Small Business Return	
Form 1040	\$390
Schedule C (Minimal Expenses)	\$240
Schedule A	\$90
1 State	Included
Source Documents (1-3)	Included
Technology Fee	\$50
Total	\$770



Tax Preparation Schedule of Fees by Form

<u>Form</u>	<u>Title</u>	<u>Fee</u>	<u>Stipulations</u>
990	Tax Exempt Organization	\$850	minimum */**/***
1040	U.S. Individual Income Tax Return (Includes One State Return)	\$390	per form
1040 Schedule A	Itemized Deductions	\$90	per form
1040 Schedule B	Interest and Ordinary Dividends	\$40	per form (1-3 source docs)
1040 Schedule C	Profit or Loss from Business – (Small business-minimal expenses)	\$240	minimum per form */**
1040 Schedule C	Profit or Loss from Business – (Gross Revenue more than \$750K)	\$400	minimum per form */**
1040 Schedule D	Capital Gains and Losses	\$40	(per source document)
1040 Schedule E (pg 1)	Supplemental Income and Loss (Page 1 Rental Properties)	\$240	per rental **
1040 Schedule E (pg 2)	Supplemental Income and Loss (Page 2 Partnerships/S Corps)	\$40	per form
1040 Schedule EIC	Earned Income Credit	\$50	per form
1040 Schedule H	Household Employment Taxes (Nanny Tax)	\$50	per form
1040 Schedule R	Credit for the Elderly or the Disabled	\$30	per form
1040 Schedule SE	Self-Employment Tax	\$0	per form
1040 Schedules 1-3	Schedules 1-3	\$0	per form
1040-ES (Worksheet)	Estimated Tax for Individuals (Includes Vouchers)	\$75	per form
1040-X	Amended U.S. Individual Income Tax Return (not prepared by me)	\$450	minimum */**
1041	U.S. Income Tax Return for Estates and Trusts	\$850	minimum */**/***
1045	Application for Tentative Refund	\$220	per form
1065 (w Sch L)	U.S. Return of Partnership Income (Includes 2 k-1's)	\$850	minimum */**/***
1065 (w Sch L)	U.S. Return of Partnership Income (Businesses over \$1 Million of Gross Revenues)	\$1,100	minimum */**/***
1096 & 1099	Annual Summary and Transmittal of U.S. Info Returns & Prepare 1099 Forms	\$0	Included with 1099
1099	Miscellaneous Income	\$30	per form
1099-R	Retirement/Pension/IRA Distribution	\$30	Per form
1116	Foreign Tax Credit (Individual, Estate, or Trust)	\$30	per form
1118	Foreign Tax Credit (Corporation)	\$75	per form
1120 (w Sch L)	U.S. Corporation Income Tax Return	\$850	minimum */**/***
1120 (w Sch L)	U.S. Corporation Income Tax Return (Businesses over \$1 Million of Gross Revenues)	\$1,100	minimum */**/***
1120-S (w Sch L)	U.S. Income Tax Return for an S Corporation (Includes 1 k-1)	\$850	minimum */**/***
1120-S (w Sch L)	U.S. Income Tax Return for an S Corporation (Businesses over \$1 Million of Gross Revenues)	\$1,100	minimum */**/***
2210	Underpayment of Estimated Tax	\$30	per form
2441	Child and Dependent Care Expense	\$30	per form



2555	Foreign Earned Income	\$100	per form
2555 pg 3	Foreign Earned Income (Page 3)	\$35	per form
3800	General Business Credit	\$60	per form
3903	Moving Expenses	\$40	per form
4137	Tax on Unreported Tips	\$30	per form
4562	Depreciation and Amortization	\$20	per item (\$25 minimum)
4684	Casualties and Thefts	\$60	per casualty/theft
4797	Sale of Business Property	\$75	(and up) per item
4868	Application for Extension to File U.S. Individual Return	\$60	per form
4952	Investment Interest Expense Deduction	\$35	per form
4972	Tax on Lump-Sum Distributions	\$80	per form
5329	Additional Taxes Attributable to Qualified Retirement Plans	\$35	per form
5405	First Time Homebuyers Credit	\$35	per form
5695	Residential Energy Credits	\$40	per form
6198	At Risk Limitations	\$35	per form
6251	AMT Alternative Minimum Tax	\$0	per form
6252	Installment Sale Income (first year)	\$100	per form
6252	Installment Sale Income (subsequent years)	\$30	per form
6781	Gain or Loss from Section 1256 Contracts and Straddles	\$25	per item
8283	Non-Cash Charitable Contributions	\$25	per item
8332	Exemption Release Divorced or Separated Parents	\$30	per form
8379	Injured Spouse Claim and Allocation	\$85	per form
8582	Passive Activity Loss Limitations	\$0	per form
8606	Nondeductible IRA	\$35	per form
8615	Tax for Children under 18 who have Investment Income	\$35	per form
8801	Credit for Prior Year Minimum Tax	\$35	per form
8812	Additional Child Credit	\$0	per form
8814	Parent's Election to Report Child's Interest and Dividends	\$35	per form
8829	Business Use of Home (simplified option)	\$40	per form
8834	Qualified Electric Vehicle Credit	\$35	per form
8839	Qualified Adoption Expenses	\$75	per form
8846	Credit for Employer Soc. Sec. and Medicare taxes on tips	\$35	per form
8863	Education Credits	\$40	per form
8880	Qualified Retirement Savings Contribution Credit	\$30	per form
8889	Health Savings Account	\$40	per form
8910	Alternative Motor Vehicle Credit	\$35	per form
8917	Tuition & Fees Deduction	\$40	per form
8938	Statement of Foreign Assets	\$100	per form



8949	Sales and Other Dispositions of Assets	\$50	per item
8959	0.9% \$200,000 Employment Tax (Additional Medicare Tax)	\$35	per form
8960	3.8% Net Investment Income Tax	\$35	per form
940	Federal UI Form	\$50	per form
941	Quarterly Tax Return	\$125	per form
990	Return for Exempt Organization	\$850	per form
990EZ	Return for Exempt Organization	\$575	per form
990-N	990 Post Card	\$50	per form
K-1s	Income, Losses, Dividends, etc. of Partners or Shareholders	\$40	(and up) per form
W-2	Wage and employee tax statement	\$25	per form
Auto Worksheet	Auto Worksheet for Small Business, etc.	\$35	per form
Alimony Payments	Collecting Information & Entering Alimony Payments	\$30	per entry
State	State Return (first)	Included	first state
State (additional)	State Return (additional returns after the first)	\$75-\$100	additional states
Technology Fee	Federal and state tax returns	\$50	
MFJ vs. MFS Analysis	Perform MFJ vs. MFS Analysis to Optimize Most Advantageous Way to File Tax Return	\$80	per analysis
New Rental Setup	Calculate Depreciable Basis for Residential Rental	\$80	per rental
Sale of Primary Home	Reporting the sale of a primary residence in the return	\$80	per sale
E-File Rejection	Fee to cover time spent resolving an e-file rejection due to fraud or incorrect information	\$60	per return
E-File Rejection Fix (If needed)	Fee to cover time spent communicating an e-file rejection and create a paper tax filing if necessary	\$75	per return
CPA Consultation (Individuals)	Consultation via email, virtual meeting, or telephone meeting to answer clients' tax questions (meeting up to one half hour) (Fee collected up front in most cases)	\$125	1-30 mins Per ½ hour increment
CPA Consultation (Business Clients)	Consultation via virtual or telephone meeting to answer clients' business tax & accounting questions (meeting up to one hour) (Fee collected up front in most cases)	\$325	1-60 mins per one-hour increment
CPA Hourly Rate for Any Service Not Listed Above	CPA hourly rate for any tax or business service not listed above	\$250	per hour or 15 min increments there of



Document and Tax Return Delivery

Pick Up Docs at Office	Pick up original tax documents at our most convenience office location	\$0	no charge
Return Delivered Electronically	Copy of the tax return delivered through a secure portal or email if necessary	\$0	no charge
Have Docs Delivered by Mail	Deliver original tax documents back to client using USPS Priority Mail	\$25	per mailing
Paper Copy of Return	Create a paper copy of the tax return for pick up at one of our office locations	\$25	per copy
Have Paper Copy of Return Mailed	Create a paper copy of the tax return for delivery using USPS Priority Mail	\$50	per copy per mailing

* Pricing based on time working on return and complexity of return

** Any additional bookkeeping necessary will be charged at our standard CPA rate

***CPA hourly accounting/tax rate is \$250 per hour

CPA hourly individual consultation is \$250 per hour

CPA hourly business consultation is \$325 per hour