

FEE POLICY

It is our goal to perform your work in the most cost-effective manner so that you receive a valuable service for the fees charged. When you succeed, we succeed!

Below is our policy on fees and collections.

Tax Returns

Rates are generally set to compensate as closely as possible for the time spent on your tax return. If a tax return takes longer than originally anticipated, the fee will increase. It will not increase, however, because of small or incidental additional time.

Included in the tax preparation fee:

- Complete preparation of your tax return
- Filing a tax extension, if needed
- Phone calls/emails during year that require less than five (5) minutes time
- Correction of any errors

Not included in the tax preparation fee:

- Corrections/reprints made after tax return completion that are the result of inaccurate or incomplete information provided by the client
- Assistance with inquiries, examinations or audits of any kind by any tax authority. This service is available but is billable at standard hourly rates (below) with a \$50 minimum. However, you may submit a letter received and we will read over it at no charge.
- Tax planning. This will be billed at our standard hourly rates.

Fee Guidelines

Your tax return fee can vary each year based on the information that you provide. If we prepared your return last year and your tax information is similar, then you can expect a small "cost of living" increase.

Basic Fees:

Form 1040, 1041, 990: \$700 and up* (see *tax fee increase information below*)

Forms 1120, 1120S, 1065: starting at \$1,300 for a basic return with clean, well-organized information. The fee could be significantly higher depending on complexity and condition of the records.

****Retainers will be collected before we start any work on prior year tax returns.****

Tax Return Invoicing Policy:

- **Completion-Based Billing:** Tax returns will be invoiced upon completion if finalized on or before the due date, provided all required information is submitted in a timely manner.
- **Ongoing Work Beyond Due Date:** If the due date passes before the return is completed, work performed will be invoiced on a monthly basis until the return is finalized.
- **Finalization:** Once the return is complete, any remaining balance will be invoiced in full.

Tax fees will increase with:

- Extra data entry from multiple Forms W-2 and/or 1099-R
 - Schedule B with many accounts, foreign tax credits, time spent calculating federal and/or state tax exempt interest and dividends
 - Schedule C/SE for self-employment
 - Schedule E for rental income
 - Extra states
 - State income allocations
 - Part year state income allocations
 - Schedule D
 - Forms K-1
 - Vehicle Expenses
 - Home Office
 - Long delays between information being requested and received
 - Complexity requiring research, additional communication, etc.
 - Postage fees – \$10 per return mailed Priority
 - Various other factors
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Other Services

The following are billable at our standard hourly rates (minimum charge \$50):

- Federal, state or local tax audit, examination or inquiry assistance
- Consulting
- Tax planning or projections
- Written correspondence
- Assistance with non-tax inquiries and requests for information by appointment, email, phone call
- Accounting services such as write-up, help setting up books, consulting regarding accounting issues

** Retainers will be collected before we start any cleanup work for bookkeeping.**