

**Standard Fee Schedule for 2010 Tax Returns
Based on Common Forms for Individual Returns**

Personal Returns	Fee	Other Schedules	Fee
1040 Income Tax	75	Casualty Loss (per casualty/theft)	15
Itemized Deductions	15	Depreciation (per new depreciable item)	5
1040 A	70	Depreciation (formerly depreciated items)	2
1040 EZ	60	Sale of business property	25
Business/Farm	35	Income tax estimates	10
Self Employment Tax	10	Underpayment penalty	10
California State Income Tax	25	Extensions (per request by client)	15
Tennessee State Income Tax	15	Tax on tips	15
Utah State Income Tax	15	Net Operating Loss Carryback	50
All Other States Income Tax	15	Investment Interest	15
Amended Income Tax Returns	80	Foreign Income	50
		Alternative Minimum Tax	50
Schedule D - Capital Gains and other Sales	10	Home Office Calculation	15
Residence Sales	15	Non-Cash Contribution	15
Stock Sale (per sale)	2	Employee Business Expense	10
Other Sale	2		
Installment Sale:		Tax Credits	
First Year (initial sale)	15	Child Care	10
Current year treatment (prior year sale)	10	Additional Child Tax Credit	10
Schedule D Worksheet	5	Education Credits	10
		Foreign Tax	20
Other Income Items		Earned Income	10
Interest and dividend (per item on Sch B)	2	Earned Income worksheet	5
Rental Property (per property)	30		
Farm rental property (per property)	30	Other Items	
Partnership, estate, trust K-1	10	Married Filing Separate calculation	15
Passive Loss	10	Extra Copy of Return	15
		Re-Run for client change	20
Pension Items			
Lump sum distribution	15	Worksheets	
Premature distribution	15	Excess Social Security Tax	5
Non-deductible IRA	15	Social Security Benefits Worksheets	5
Simplified general rule worksheet	5	IRA Worksheet	5
		Alternative Minimum Tax worksheet	10
Adjustments to Income		Exemption Worksheet	10
Moving Expense	10	Passive Activity Worksheet	10
Self-employed health insurance worksheet	5		
Early Withdrawal penalty	5	Corporate and Fiduciary Minimum Fees	
		Form 1065 Partnership/LLC	225
Power of Attorney	10	Form 1120 Corporation	250
		Form 1120 Small Business Corporation	250
		Form 990 Non-Profit Organizations	225
		State Corporate Income Tax Returns	75

Notes:

The most commonly used forms and schedules are listed above. If your return requires any additional forms the fee for those forms will be discussed before completion of the return. Hourly rates to complete bookkeeping or "unscramble" taxpayer records is \$50 per hour. Representation at IRS Audits is \$100 per hour. A \$400 initial retainer is required for audit representation.

Discounts are available for Military, Seniors, Dependents of another and employees of County/City Schools. Call for a quote today.