

# A B & C Associates, CPAs

## SAMPLE MINIMUM FEE SCHEDULE

For individual income tax returns with gross incomes up to \$125,000

If all information needed to prepare return is not provided at initial meeting, there will be additional charges.

**Client** \_\_\_\_\_ **Date** \_\_\_\_\_ **Tax Year** \_\_\_\_\_

### Personal Return

Federal and State return with Schedule A	XXX.00	_____
Federal and State ret. with Std. Deduction	YYY.00	_____
Additional State Return	.00	_____
Part year/change of residency	.00	_____
Children's Short Return	.00	_____
Kiddie Tax Calculation	.00	_____
Parent's Election (8814)	.00	_____
Excess(over 5) W-2's _____ @\$ .00		_____

### Schedule "C" & "F"

Business or Farm Income	.00	_____
Self Employment Tax Sch. SE	.00	_____
Depreciation Schedule	.00	_____
_____ @ \$.00 per item		_____
Home Office Deduction	.00	_____

### Schedule "D" Transactions

Stock Sales (first 5)	.00	_____
Excess _____ @ \$.00 per item		_____
Section 1244 Loss, per item	.00	_____
Bad Debt Loss, per item, minimum	.00	_____
Sale of collectibles	.00	_____
Sale of Residence (2119)	.00	_____
Form 4797	.00	_____
Installment Sale (6252) First Year	.00	_____
" , subsequent Years (each)	.00	_____
Tax Deferred Exchange, minimum	.00	_____
Capital Loss Carryover	.00	_____
Repossess. & Foreclosures, minimum	.00	_____

### Other Income Items

Schedule B (first 5)	.00	_____
Excess _____ @ \$.00 per item		_____
Foreign Bank Acct.(TD F90-22.1)	.00	_____
Rental Property (1st) (Sch. E)	.00	_____
Add'l. Rentals (each)	.00	_____
Depreciation Schedule	.00	_____
" plus _____ @ \$.00 per item		_____
Partnership, Trust (each K-1), minimum	.00	_____
Unreimb. partnership expenses, minimum	.00	_____
Passive Loss Limit (8582)	.00	_____
Passive Loss Allocations _____ @\$		_____
Taxability of Social Security	.00	_____
Gambling income _____ @\$ per item		_____
Gambling losses	.00	_____

### Pension Items

Pension Income	.00	_____
Compute Non-Taxable Portion	.00	_____
IRA (non-deductible contri. Form 8606)	.00	_____
Keogh or SEP calculation	.00	_____
Rollover to IRA, per account	.00	_____
Excise tax on Pension, IRA or		_____
Keogh distribution (5329)	.00	_____

### Other Schedules

Moving Expenses (3903)	.00	_____
Employee Bus. Exp. (2106)	.00	_____
Alimony Paid or Received	.00	_____
Exemption Release (8332)	.00	_____
Casualty Loss (4684)	.00	_____
Education Expense (2106)	.00	_____
Estimated Tax (1040ES)	.00	_____
Estimated tax calculation, done with return	.00	_____
" done quarterly, minimum	.00	_____
Underpayment Penalty (2210)	.00	_____
" annualization calculation	.00	_____
Extension of Time to File, client supplies #	.00	_____
Ext. where we calculate tax, minimum	.00	_____
Tax on Tip Income (4137)	.00	_____
Net Operating Losses	.00	_____
At Risk Limitation (6198)	.00	_____
Investment Interest (4952)	.00	_____
Foreign Income (2555)	.00	_____
Deceased T/P refund (1310)	.00	_____
Alternative Mln. Tax (6251)	.00	_____

### Tax Credits

Low Income Housing Credit	.00	_____
Credit for Elderly Sch. R	.00	_____
Child Care Credit (2441)	.00	_____
Recapture of Inv. Tax Cr. (4255)	.00	_____
Foreign Tax Credit (1116)	.00	_____
Earned Income Credit	.00	_____
AMT credit	.00	_____
Tax paid to other States	.00	_____

### Other Items

Electronic Filing	no chg.	_____
Amended Prior Year tax return, minimum	.00	_____
Compute W-4 Allowance	.00	_____
Extra Copy of Return, when return is prep.	.00	_____
" , after return is prepared	.00	_____
Tax notice fixed fee pd. when return is prep.	.00	_____
Tax notice responses, per hour	.00	_____
Postage and handling	no chg	_____
Express or messenger charges		_____
Tel. call(s) to get additional info: _____ @	.00	_____
Consulting _____ @ \$ /hour		_____
Consulting _____ @ \$ /hour		_____
Accounting svces. for Sch.C or E	Per quote	_____

Total charges	\$	_____
20% surcharge if Organizer not filled out*		_____
* not applicable first year we do return		_____
<b>TOTAL FEE</b>	\$	_____
<b>Minimum fee (except for a child's return)</b>	<b>\$0.00</b>	_____

2/4/XX Name, address, telephone, fax and email information goes here and on next line if needed

# A B & C Associates, Tax Preparers & BTO

## MINIMUM FEE SCHEDULE WITH **SAMPLE (NOT SUGGESTED) RATES**

For individual income tax returns with gross incomes up to \$125,000  
If all information needed to prepare return is not provided at initial meeting, there will be additional charges.

**Client** \_\_\_\_\_ **Date** \_\_\_\_\_ **Tax Year** \_\_\_\_\_

### Personal Return

Federal and State return with Schedule A	350.00	_____
Federal and State ret. with Std. Deduction	175.00	_____
Additional State Return	125.00	_____
Part year/change of residency	125.00	_____
Children's Short Return	50.00	_____
Kiddie Tax Calculation	50.00	_____
Parent's Election (8814)	30.00	_____
Excess(over 5) W-2's _____ @\$3.00		_____

### Schedule "C" & "F"

Business or Farm Income	200.00	_____
Self Employment Tax Sch. SE	20.00	_____
Depreciation Schedule	75.00	_____
_____ @ \$5.00 per item		_____
Home Office Deduction	75.00	_____

### Schedule "D" Transactions

Stock Sales (first 5)	50.00	_____
Excess _____ @ \$7.00 per item		_____
Section 1244 Loss, per item	150.00	_____
Bad Debt Loss, per item, minimum	100.00	_____
Sale of collectibles	100.00	_____
Sale of Residence (2119)	125.00	_____
Form 4797	150.00	_____
Installment Sale (6252) First Year	125.00	_____
" , subsequent Years (each)	35.00	_____
Tax Deferred Exchange, minimum	300.00	_____
Capital Loss Carryover	35.00	_____
Repossess. & Foreclosures, minimum	300.00	_____

### Other Income Items

Schedule B (first 5)	20.00	_____
Excess _____ @ \$3.00 per item		_____
Foreign Bank Acct.(TD F90-22.1)	75.00	_____
Rental Property (1st) (Sch. E)	150.00	_____
Add'l. Rentals (each)	100.00	_____
Depreciation Schedule	50.00	_____
" plus _____ @ \$5.00 per item		_____
Partnership, Trust (each K-1), minimum	60.00	_____
Unreimb. partnership expenses, minimum	150.00	_____
Passive Loss Limit (8582)	150.00	_____
Passive Loss Allocations _____ @\$50		_____
Taxability of Social Security	15.00	_____
Gambling income _____ @\$15 per item		_____
Gambling losses	75.00	_____

### Pension Items

Pension Income	25.00	_____
Compute Non-Taxable Portion	50.00	_____
IRA (non-deductible contri. Form 8606)	50.00	_____
Keogh or SEP calculation	50.00	_____
Rollover to IRA, per account	60.00	_____
Excise tax on Pension, IRA or		_____
Keogh distribution (5329)	100.00	_____

### Other Schedules

Moving Expenses (3903)	90.00	_____
Employee Bus. Exp. (2106)	90.00	_____
Alimony Paid or Received	25.00	_____
Exemption Release (8332)	35.00	_____
Casualty Loss (4684)	75.00	_____
Education Expense (2106)	45.00	_____
Estimated Tax (1040ES)	30.00	_____
Estimated tax calculation, done with return	75.00	_____
" done quarterly, minimum	300.00	_____
Underpayment Penalty (2210)	30.00	_____
" annualization calculation	150.00	_____
Extension of Time to File, client supplies #	75.00	_____
Ext. where we calculate tax, minimum	350.00	_____
Tax on Tip Income (4137)	25.00	_____
Net Operating Losses	300.00	_____
At Risk Limitation (6198)	150.00	_____
Investment Interest (4952)	100.00	_____
Foreign Income (2555)	150.00	_____
Deceased T/P refund (1310)	50.00	_____
Alternative Mln. Tax (6251)	150.00	_____

### Tax Credits

Low Income Housing Credit	100.00	_____
Credit for Elderly Sch. R	30.00	_____
Child Care Credit (2441)	50.00	_____
Recapture of Inv. Tax Cr. (4255)	100.00	_____
Foreign Tax Credit (1116)	45.00	_____
Earned Income Credit	15.00	_____
AMT credit	150.00	_____
Tax paid to other States	50.00	_____

### Other Items

Electronic Filing	no chg.	_____
Amended Prior Year tax return, minimum	250.00	_____
Compute W-4 Allowance	75.00	_____
Extra Copy of Return, when return is prep.	15.00	_____
" , after return is prepared	75.00	_____
Tax notice fixed fee pd. when return is prep.	100.00	_____
Tax notice responses, per hour	200.00	_____
Postage and handling	no chg.	_____
Express or messenger charges		_____
Tel. call(s) to get additional info: _____ @	50.00	_____
Consulting _____ @ \$310/hour		_____
Consulting _____ @ \$150/hour		_____
Accounting svces. for Sch.C or E	Per quote	_____

Total charges	\$	_____
20% surcharge if Organizer not filled out*		_____
* not applicable first year we do return		_____
<b>TOTAL FEE</b>	\$	_____
<b>Minimum fee (except for a child's return)</b>	<b>\$500.00</b>	_____