

Rex L. Crandell Firm

MINIMUM FEE SCHEDULE FOR INCOME TAX SERVICES

Personal Return

Long Form	1040/540/A/CA	\$226	_____
Part Year Resident	1040/540NR	226	_____
Out Of State Return		150	_____
Short Form	1040A/EZ/540A	75	_____
Kiddie Tax Computation	8615	68	_____
Parent's Election	8814	41	_____

Schedule C & F

Business or Farm Income	C/F	116	_____
Self Employment Tax	SE	41	_____
Depreciation (first four items)		61	_____
Excess of four (each)	_____ @	16	_____
Section 179 (fast depreciation)		35	_____
Home Office Computation	8829	115	_____

Pension Items

Pension Income		34	_____
Compute non-taxable portion		22	_____
Individual Retirement Account		42	_____
Non-Deductible IRA/Roth	8606	68	_____
Keogh-SEP/SIMPLE		54	_____
Lump Sum Distribution	4972/G1-1	109	_____
Premature Distribution	5329/3805P	68	_____
Annuity Pension – computation		102	_____
Pension Rollover		41	_____
Social Security Taxability Calculation		48	_____
Minimum Distribution Calculation (age 70½ +)		67	_____

Tax Credits

Credit for Elderly	Schedule R	48	_____
Child Care Credit	2441	54	_____
Foreign Tax Credit	1116	75	_____
Earned Income Credit	Checklist	61	_____
Fuel Credit	4136	34	_____
Tax Paid to Other State	Schedule S	61	_____
Other Credits		68	_____

Schedule D Transactions

Schedule D		\$35	_____
Stock & Mutual Fund Sales (first two)		27	_____
Excess of two (each)	_____ @	21	_____
Bad Debt Loss		54	_____
Sale of Residence		174	_____
Schedule 4797 Transaction		156	_____
Installment Sale	6252		
First Year		169	_____
Subsequent Years		48	_____
Tax Deferred Exchange	8824	348	_____
Capital Loss Carryover	3621	88	_____
Repossessions & Foreclosures		348	_____

Other Income Items

Dividends & Interest	Schedule B	42	_____
Excess of five (each)	_____ @	5	_____
Rental Property (first)	Schedule E	96	_____
Additional Rentals (each)		61	_____
Depreciation – establish basis		68	_____
Depreciation (first four items)		61	_____
Excess of four (each)	_____ @	16	_____
Partnership, Trust, S-Corp, LLC (each K-1)		61	_____
Passive Loss Limit	8582/3801	102	_____
Loss Allocations (each)	8582	21	_____
Suspended Loss Carryover (each)	_____ @	34	_____

Other Items

Consulting _____ @ 185/hour		_____
Computer Charges (minimum \$42)		_____
Preview Return		20
Extra Copy of Return		25
Production, Postage, Handling		27
Overnight Express Mail, Federal Express, or UPS		_____
Less: Advance Deposit		(_____)
Total From Page 2		_____

Total Fee

\$ _____

The fee will be higher if more than normal time is required.

Note: Fees are due upon receipt of invoice. A late charge of 1.5% per month (\$10 minimum) will be added for delinquent payments. All completed tax returns are to be paid for in advance.

STANDARD QUOTE: Unless more than normal time is required, the tax preparation fee starts at **\$295** for an itemized return, which includes Federal and California forms 1040, 540, and Schedules A and CA, including required electronic filing. Any additional forms that need to be prepared are billed according to the Minimum Fee Schedule, which is based on the preparation time and complexity of each form.

Name _____ Date _____ Tax Year _____

Tax Preparation	(per hour)	\$185	Business Consulting	(per hour)	\$185
Tax Consulting	(per hour)	185	Real Estate Consulting	(per hour)	185
Tax Preparation - Staff	(per hour)	100	Computer Consulting	(per hour)	80
Accounting	(per hour)	185	Audit Representation	(per hour)	185
Staff Accounting	(per hour)	95	Commute to meetings	\$75 minimum	
Bookkeeping	(per hour)	50	Out of Pocket Expenses	at cost +	
Monthly Accounting	standard hourly rates (ask)		Telephone Consulting (\$185/hr)	\$37 minimum	

Advance retainer and signed engagement letter will be required for each project each year.

Assuming we are on schedule, appointments will be billed starting at appointment time or when the meeting begins, whichever is earlier.

Please arrive on time for your appointment.

Rex L. Crandell Firm does not offer free initial consultations for issue analysis, consulting, accounting, tax, or business services.

Miscellaneous

Alimony Paid or Received		\$42	Multiple Support	2120	\$27
Alternative Minimum Tax	6251	130	Net Operating Losses	3621	130
Amended Tax Return	1040X/540X	190	Non-Cash Contributions	8283	68
Appointment Missed (less than 24 hour notice)	1 hr fee		Partnership or LLC Return	1065/565/568	650
At Risk Limitation	6198	68	K-1's (excess of three	_____ @ 22	
Auto Expense Disclosure	Worksheet	42	Payroll Reports	941/DE-6	169
Bankruptcy Debt Release	982	170	Read/Analyze Government Letters (i.e. CP2000)		Hourly
Blank Tax Forms (each)		6	Reprocess (client changes)		48
Business Property Tax	571-L	87	Renters Credit		22
Business Valuation Report	Ask for quote		Review Tax Return Prepared By Others		190
Casualty Loss	4684	102	Rush Projects (fee + 50%)	185 minimum	
Compute W-4 Allowances	W-4/DE-4	75	(less than 7 day turnaround)		
Corporation Return	1120/S/100	650	Section 179 Depreciation Recapture		54
K-1's (excess of 3)	_____ @ 22		Storage fee – copy of returns over 2 years		68
Alternative Minimum Tax	4626	61	Substitute W-2	4852	61
Deceased Taxpayer Refund	1310	48	Surcharge April 1 through 15 th		Rush Project Fee
Decedent's Final Tax Return	(minimum)	265	Tax Consultation Mid-Year		Hourly
Delinquent Return Advance Retainer (per year)		200	Tax on Tip Income	4137	41
Education Credits	8863	61	Tax Shelter Report (first 3 items)		41
Electronic Filing	8453 (included in min fee)		Trust Accumulation Distribution	4970/5870	190
Employee Business Expense	2106/Sch A	82	Trust/Estate Income Return	1041/541	650
Employer ID Number Request	SS-4/DE-1	109	Underpayment Penalty	2210/5805	54
Estimated Tax	1040ES/540ES	61	W-2 Wages List (over 5)		54
Extension of Time to File	4868/3519	68			
(required for ALL tax returns between 3/25 and 4/15)					
Second Extension	2688	68			
Farm Rental	4835	54			
Foreign Bank Account	TDF 90-22.1	87			
Foreign Income Exclusion	2555	190			
Information Return Summary	1096	16			
Information Returns (each)	1099	_____ @ 16			
Inheritance Tax Return	706/ET-1	1,500			
Innocent Spouse Relief	8857	213			
Investment Interest	4952	115			
Keogh/Pension Annual Report	5500	342			
Low Income Housing Credit	8586	68			
Moving Expenses	3903	75			
			Subtotal (carried to page 1)		\$ _____

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We provide other services in addition to those shown above. We provide full bookkeeping, accounting and payroll services for closely-held businesses, estates and trusts. Small business and property owners should ask about our bookkeeping services. We offer small business management consulting and problem solving. We also provide small business start-up assistance and business entity selection services. We install computerized accounting systems and provide consulting on a wide variety of business software products, including QuickBooks, Quicken, and Peachtree. We do mid-year tax planning and estimated tax analysis. We provide real estate investors with consulting for real estate transactions. We also offer financial planning, retirement planning, inheritance, gift and estate planning services. If you think of a service that you need and are not sure if we provide it, please by all means ask us. We want to help you. We are pleased that you have chosen our firm to serve you.

We specialize in resolving your financial & technical issues. Helping YOU reach your goals.