

## 2014 PRICE LIST

All tax returns will be billed on a flat fee basis, depending on the complexity of the return and the forms and schedules prepared. Please note the following price list:

Letter to client's lender:	Applicable hourly rate
Additional copy of Tax Return (per copy)	\$40.00 per hour plus \$0.05 per sheet
Tax Filing Extension:	\$25.00 per extension
Penalty Abatement letter:	Applicable hourly attorney rate
Tax Planning/Tax Research/IRS Correspondence:	Applicable hourly attorney rate

### Tax Forms and Schedules:

<u>Form</u>	<u>Description</u>	<u>Fee</u>
Form 1040	U.S. Individual Income Tax Return (includes one state tax return)	\$159
1040-V	Payment Voucher	No Charge
1040X	Amended Return	\$159 and up
1040-ES	Estimated Tax Vouchers	\$35
1045	N.O.L. Application for Tentative Refund	Applicable hourly rate
1116	Foreign Tax Credit	\$55
2106	Employee Business Expenses	\$75
2120	Multiple Support Declaration	\$25
2210	Underpayment- Estimated Taxes	\$45
2441	Child/Dependent Care	\$55
2555	Foreign Earned Income	\$129
3621	N.O.L. Loss Computation	\$49
3800	General Business Credit	\$99
3903	Moving Expenses	\$60
4070	Employee's Reporting of Tips	\$69
4137	Unreported Tip Income	\$39
4562	Depreciation	\$10 per entry/\$50 min.
4684	Causalities and Thefts	\$99
4797	Sale of Business Property	\$109 per sale
4835	Farm Rental	\$99
4868	Automatic Extension to File	\$25
4952	Investment Interest	\$55
4972	Tax on Lump-Sum Distribution	\$39
5329	Additional Tax on Early Distributions	\$55
5695	Residential Energy Credits	\$55
6198	At-Risk Limitations	\$75

6251	Alternative Minimum Tax	\$109
6252	Installment Sales	\$145 per sale
8275	Disclosure Statement	\$59
6781	Gains/Losses from 1256 Contracts	\$59
8275	Disclosure Statement	\$69
8283	Non-Cash Charitable Contributions	\$60
8332	Release of Claim of Exemption	\$29
8582	Passive Activity Loss	\$80
8582-CR	Passive Activity Credit	\$115
8606	Non-Deductible IRA's	\$60
8801	Credit for Prior Year Minimum Tax	\$115
8812	Additional Child Tax Credit	\$45
8814	Parent's Election to Report Div/Int	\$55
8822	Change of Address	\$35
8824	Like-Kind Exchanges	\$199 per exchange(up to 4 properties acquired/exchanged/\$49 for each additional property)
8826	Disabled Access Credit	\$55
8829	Home Office Deductions	\$110
8839	Qualified Adoption Expenses	\$99
8863	Education Credits	\$70
8867	Preparer Checklist- EIC	\$25
8880	Credit Qualified Retire Savings Contrib.	\$40
8889	Health Savings Accounts	\$65
8917	Tuition and Fees Deduction	\$55
9465	Installment Agreement Request	\$75

<b><u>Schedule</u></b>	<b><u>Description</u></b>	<b><u>Fee</u></b>
Schedule A	Itemized Deductions	\$109
B	Interest/Dividends	\$50 up to 5 entries/\$6 per entry thereafter
C	Sole Proprietorship Profit/Loss	\$99-\$199
C- EZ	Short Form- Sole Proprietorship	\$99
F	Farm Income/Expenses	\$99-\$199
D	Capital Gains/Losses	\$75 or \$8 per entry (whichever is higher)
E	Rent/Royalty Income/Loss	\$50/property/\$50 minimum
E (pg 2)	K-1 Input	\$50 (up to 5 entries then \$10 each K-1 entry thereafter)
EIC	Earned Income Credit	\$35
H	Household Employment Taxes	\$69
R	Credit for Elderly/Disabled	\$49
SE	Self-Employment Tax	\$55

**Corporation/Partnership/LLC/Fiduciary/Employment**

940	Federal Unemployment Tax Return	Paralegal Hourly Rate
941	Federal Quarterly Payroll Return	Paralegal Hourly Rate
1041	Fiduciary Income Tax Return	\$600 and up
1065	Partnership Income Tax Return	\$600 and up

1099	Miscellaneous Income Statement	Paralegal Hourly Rate
1118	Foreign Tax Credit- Corporations	\$129
1120	Corporate Income Tax Return	\$600 and up
1120S	S-Corporation Income Tax Return	\$600 and up
3115	Change in Accounting Method	\$129 and up
K-1	First 2 Free- then per additional K-1	\$49
W-2	Wages- Employee Withholding	Paralegal Hourly Rate
7004	Extension for Corporations	\$25
8825	Rental Property Income or Loss	\$50 Property/\$50 minimum

**State Tax Returns**

First State Tax Form	No Charge
Additional State Tax Forms	\$99 and up

The prices listed on this form are general prices and we expressly reserve the right to adjust prices as the facts and circumstances may dictate. For instance, a Schedule C with only 2 entries would have the price potentially adjusted downward, while the same form with numerous computations would have the cost adjusted upward. Please discuss these fees with us prior to having the return prepared if you have any questions or concerns.

If you have any questions, please give us a call.

Sincerely,

Estill & Long, LLC