

ABJ & Associates, Inc. Pricing Schedule (effective 1/1/2023)

Income tax return preparation for individuals (Form 1040, Schedule C) is based on our forms pricing schedule. Return prices start as low as \$100 and increase based on complexity and number of forms used. Prices do not include accounting or bookkeeping services. Tax preparation fees include reasonable email and telephone contact throughout the year. Additional fees will be charged for in-office consultations, extended email and telephone contact, calculations to forecast income or tax liability, tax agency correspondence, and audit representation at hourly rates.

Income tax return preparation for businesses (Forms 1065, 1120, 1120S) starts at \$450 and increases based on complexity and number of forms used. Prices do not include accounting or bookkeeping services. Tax preparation fees include reasonable email and telephone contact throughout the year. Additional fees will be charged for in-office consultations, extended email and telephone contact, calculations to forecast income or tax liability, tax agency correspondence, and audit representation at hourly rates.

Other services:

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|--|---------------------------------|
| Calculations to forecast income or tax liability | \$ 120 per hour, minimum \$30 |
| Reviewing and responding to gov't communications | \$ 120 per hour, minimum \$30 |
| Accounting/Bookkeeping Services | \$ 120 per hour, minimum \$120* |
| *Flat monthly rates available based on average time involved | |
| Quickbooks education | \$ 120 per hour, minimum \$60 |
| Quickbooks setup | starting at \$ 240 |
| Payroll setup (includes gov't registration when needed) | \$ 250 |
| Additional states | \$ 50 each |

Payroll processing:

Payroll Check Processing (Includes payroll tax calculations and reports) *

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|---------------------------------------|---------------------------|
| Weekly Base price | \$ 25.00 per pay period |
| Weekly additional per check | \$ 2.50 each |
| Biweekly Base price | \$ 40.00 per pay period |
| Biweekly additional per check | \$ 4.00 each |
| Monthly Base price | \$ 55.00 per pay period |
| Monthly additional per check | \$ 5.50 each |
| Direct Deposit per check (additional) | \$ 1.75 per check ACH Fee |
| W2's/W3 (year end) | \$ 15 each |

* Payroll check stock provided by the client.

Employers with multiple states may be charged additional quarterly fees

Payroll Tax Reporting (when we don't process payroll checks)

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| Monthly payroll tax calculations and reports | \$ 150/quarter without check processing |
| Quarterly payroll tax calculations and reports | \$ 110/quarter without check processing |

Sales Tax Calculation starting at \$ 30

2023 Price list for preparation of 2022 individual tax returns *

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|---|--|
| Form 1040 | \$ 95 to \$110 (includes federal and one state) |
| W2's, 1099-R's and K-1's | \$ 6 per form |
| 1099-MISC's, 1099-G's, 1099-NEC's and SSA-1099's | \$ 4 per form |
| Electronic Filing | Free (included with preparation) |
| Direct deposit of refund or direct debit of tax due | Free (included with preparation) |
| Choosing to file by paper when efile is allowed | \$ 40 |
| Schedule A – Itemized Deductions | starting at \$ 45 and based on complexity |
| Schedule B – Interest and Dividends | \$ 2 per entry |
| Schedule C – Business Income | starting at \$ 75 and based on complexity |
| Schedule D – Capital Gains and Losses | starting at \$ 10 and based on complexity \$ 120 per hour if basis needs to be calculated |
| Schedule E – Rental Property | starting at \$ 50 per property and based on complexity |
| Schedule EIC – Earned Income Credit | \$ 50 |
| Schedule F – Farm income | starting at \$ 75 and based on complexity |
| Schedule SE - Self Employment Tax | \$ 10 |
| Form 2441 – Child Care Credit | \$ 20 |
| Form 4562 – Depreciation | \$ 2 per asset (minimum \$10) |
| Form 4797 – Sales of Business Property | starting at \$ 12 per entry |
| Form 7203 – Stock and Debt Basis Limitations | starting at \$ 20 and based on complexity |
| Form 8812 – Additional Child Tax Credit | \$ 15 |
| Form 8863 – Education Credits | \$ 15 per student/institution |
| Form 8867 – Dependent Exemption Worksheet | \$ 30 |
| Form 8880 – Retirement Savings Credit | \$ 15 |
| Form 8889 – HSA Deduction | \$ 10 |
| Form 8915 – Disaster retirement plan distributions | \$ 15 |
| Form 8962 – Premium Tax Credit | starting at \$ 20 and based on complexity |
| Form 8995 – Qualified Business Income Deduction | \$ 20 |
| MI-1040CR – Property Tax Credit | \$ 20 |
| Without MI 1040 Preparation | \$ 90 |
| MI-1040CR-7 – Home Heating Credit | \$ 20 |
| Without MI 1040 or 1040CR Preparation | \$ 90 |
| 1040ES - Estimated tax payment calculations | \$ 60 |
| Dependent return with paid parents' preparation | 75% discount (minimum fee \$25) |
| Additional State Returns | starting at \$ 75 per state |
| City Returns (with federal preparation) | starting at \$ 20 per city |
| Amended tax return (we prepared the original) | starting at \$ 65 plus charges for added forms |
| Amended tax return(original prepared elsewhere) | starting at \$ 125 plus charges for added forms |
| Calculations to forecast income or tax liability | \$ 120 per hour, minimum \$30 |
| Reviewing and responding to gov't communications | \$ 120 per hour, minimum \$30 |
| Additional copies of your tax return | \$ 25 for printed copies |
| Mailing your return and/or documents back to you | \$ 10 per flat rate envelope needed |

* Forms, schedules, and worksheets not listed will be charged based on the amount of time it takes to prepare in combination with the skill, knowledge and liability involved.

2023 Price list for preparation of 2022 business tax returns *

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|---|---|
| Forms 1120, 1120S, 1065 | Starting at \$ 450 (includes federal only) |
| K-1's | \$ 25 per form |
| Electronic Filing | Free (included with preparation) |
| Direct deposit of refund or direct debit of tax due | Free (included with preparation) |
| Choosing to file by paper when efile is allowed | \$ 40 |
| Schedule D – Capital Gains and Losses | starting at \$ 6 and based on complexity \$ 120 per hour if basis needs to be calculated |
| Form 8825 – Rental Property | starting at \$ 50 per property and based on complexity |
| Schedule F – Farm income | starting at \$ 75 and based on complexity |
| Form 4562 – Depreciation | \$ 2 per asset (minimum \$10) |
| Form 4797 – Sales of Business Property | starting at \$ 12 per entry |
| Form 8846 – Employer Credit for Fica Tax on Tips | \$ 50 |
| 1040ES - Estimated tax payment calculations | \$ 60 |
| State Returns (with federal preparation) | starting at \$100 per state |
| City Returns (with federal preparation) | starting at \$ 50 per city |
| Amended tax return (we prepared the original) | starting at \$100 plus charges for added forms |
| Amended tax return(original prepared elsewhere) | starting at \$250 plus charges for added forms |
| Calculations to forecast income or tax liability | \$120 per hour, minimum \$30 |
| Reviewing and responding to gov't communications | \$120 per hour, minimum \$30 |
| Additional copies of your tax return | \$ 25 for printed copies |
| Mailing your return and/or documents back to you | \$ 10 per flat rate envelope needed |

* Forms, schedules, and worksheets not listed will be charged based on the amount of time it takes to prepare in combination with the skill, knowledge and liability involved.