



## **ABJ & Associates, Inc. Pricing Schedule (effective 1/1/2026)**

Income tax return preparation for individuals (Form 1040, Schedule C) is based on our forms pricing schedule. Return prices start as low as \$120 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:

Calculations to forecast income or tax liability	\$ 136 per hour, minimum \$68
Reviewing and responding to gov't communications	\$ 136 per hour, minimum \$68
Accounting/Bookkeeping Services (Flat monthly rates available based on average time involved)	\$ 136 per hour, minimum \$204
Quickbooks education	\$ 136 per hour, minimum \$68
Quickbooks setup	\$ 136 per hour, minimum \$272
Payroll setup (includes gov't registration when needed)	\$ 250
Additional states	\$ 50 each

### Payroll processing:

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

Weekly Base price	\$ 43.00 per pay period
Weekly additional per check	\$ 4.00 each
Biweekly Base price	\$ 59.00 per pay period
Biweekly additional per check	\$ 5.00 each
Monthly Base price	\$ 80.00 per pay period
Monthly additional per check	\$ 6.00 each
Direct Deposit per check (additional)	\$ 4.00 per check ACH Fee
W2's/W3 (year end)	\$ 15.00 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)

Weekly payroll tax calculations and reports	\$ 325/quarter without check processing
Monthly payroll tax calculations and reports	\$ 240/quarter without check processing
Quarterly payroll tax calculations and reports	\$ 188/quarter without check processing
Sales Tax Calculation	starting at \$ 65 and based on complexity

## 2026 Price list for preparation of 2025 individual tax returns \*

Form 4868 - Extension to File a Tax Return	\$ 50 (will be applied to preparation invoice)
Form 1040	starting at \$385 (includes federal and one state)
• Dependent return with paid parents' preparation	75% discount (minimum fee \$30)
• Returning Client Discount	\$ 40 discount
• Completed Organizer Discount	\$ 90 discount
• No Appointment Discount	\$ 90 discount
• Digital Return Copy Discount	\$ 40 discount
W2's, 1099-R's and K-1's	\$ 7 per form
1099-MISC's, 1099-G's, 1099-NEC's and SSA-1099's	\$ 5 per form
Schedule 1-A – Additional Deductions	starting at \$ 10 per credit
Schedule A – Itemized Deductions	starting at \$ 55 and based on complexity
Schedule B – Interest and Dividends	\$ 2 per entry
Schedule C or F – Business or Farm Income	starting at \$ 150 and based on complexity
Schedule D – Capital Gains and Losses	starting at \$ 15 and based on complexity
Schedule E – Rental Property	starting at \$ 75 per property and based on complexity
Schedule EIC – Earned Income Credit	\$ 30
Schedule SE - Self Employment Tax	\$ 15
Form 2441 – Child Care Credit	\$ 20
Form 4562 – Depreciation	\$ 3 per asset (minimum \$15)
Form 4797 – Sales of Business Property	starting at \$ 15 per entry
Form 7203 – Stock and Debt Basis Limitations	starting at \$ 40 and based on complexity
Form 8812 – Additional Child Tax Credit	\$ 15
Form 8863 – Education Credits	\$ 20 per student/institution
Form 8867 – Dependent Exemption Worksheet	\$ 25
Form 8880 – Retirement Savings Credit	\$ 18
Form 8889 – HSA Deduction	\$ 15
Form 8911 – Alt Fuel Vehicle Refuel Prop Crdt	starting at \$ 35 and based on complexity
Form 8936 – EV Credit	starting at \$ 35 and based on complexity
Form 8962 – Premium Tax Credit	starting at \$ 40 and based on complexity
Form 8995 – Qualified Business Income Deduction	\$ 35
MI-1040CR – Property Tax Credit	\$ 30
Without MI 1040 Preparation	\$140
MI-1040CR-7 – Home Heating Credit	\$ 30
Without MI 1040 or 1040CR Preparation	\$140
1040ES - Estimated tax payment calculations	starting at \$ 68 and based on complexity
Additional State Returns	starting at \$ 75 per state
City Returns (with federal preparation)	starting at \$ 25 per city
Amended tax return (we prepared the original)	starting at \$ 75 plus charges for added forms
Calculations to forecast income or tax liability	\$ 136 per hour, minimum \$68
Reviewing and responding to gov't communications	\$ 136 per hour, minimum \$68
Additional copies of your tax return	\$ 50 for printed copies (free in portal)
Mailing your return and/or documents back to you	\$ 15 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.

## **2026 Price list for preparation of 2025 business tax returns \***

Forms 1120, 1120S, 1065	starting at \$ 475 (includes federal only)
K-1's	\$ 30 per form
Electronic Filing	Free (included with preparation)
Direct deposit of refund or direct debit of tax due	Free (included with preparation)
Schedule D – Capital Gains and Losses	starting at \$ 15 and based on complexity \$ 120 per hour if basis needs to be calculated
Form 8825 – Rental Property	starting at \$ 75 per property and based on complexity
Schedule F – Farm income	starting at \$ 125 and based on complexity
Form 4562 – Depreciation	\$ 3 per asset (minimum \$15)
Form 4797 – Sales of Business Property	starting at \$ 15 per entry
Form 8846 – Employer Credit for Fica Tax on Tips	\$ 75
1040ES - Estimated tax payment calculations	starting at \$ 60 and based on complexity
State Returns (with federal preparation)	starting at \$150 per state
City Returns (with federal preparation)	starting at \$ 75 per city
Amended tax return (we prepared the original)	starting at \$150 plus charges for added forms
Amended tax return (original prepared elsewhere)	starting at \$475 plus charges for added forms
Calculations to forecast income or tax liability	\$120 per hour, minimum \$60
Reviewing and responding to gov't communications	\$120 per hour, minimum \$60
Additional copies of your tax return	\$ 50 for printed copies (free in portal)
Mailing your return and/or documents back to you	\$ 15 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.