ABJ & Associates, Inc. Pricing Schedule
(effective 1/1/2027**)**

Income tax return preparation for individuals (Form 1040, Schedule C) is based our forms pricing schedule. Return prices start as low as $160 and increase based on complexity and number of forms used.

Income tax return preparation for businesses (Forms 1065, 1120, 1120S) is based our forms pricing schedule. Return prices start as low as $550 and increase based on complexity and number of forms used.

Prices do not include accounting or bookkeeping services. Tax preparation fees include reasonable routine email and telephone communication directly related to preparing, reviewing, and explaining your tax return. Separate fees apply to consultations, tax planning, research, calculations, and other services that extend beyond routine tax return preparation. This includes evaluating tax consequences of financial decisions, projecting income or tax liability, researching tax questions, reviewing documents for advisory purposes, and extended discussions requiring professional analysis. Billable services are charged at the applicable hourly rate, with a 15-minute minimum billing increment.

ABJ Tax Advisory Membership – Optional Annual Add-On: Your tax needs don't end when your return is filed. For clients who want access to ongoing tax guidance throughout the year, our optional annual membership provides up to two hours of advisory services for $99. Additional services are billed at a reduced rate of $120 per hour in 15-minute increments. Membership must be purchased in conjunction with tax preparation services.

Other services: $150 per hour

Tax projections and calculations	0.5 hour minimum
Government correspondence and response	0.5 hour minimum
Accounting/Bookkeeping Services	1.5 hour minimum
Quickbooks setup	2 hour minimum
Quickbooks training	0.5 hour minimum
Sales Tax Calculation	starting at 0.5 hour and based on complexity
Payroll setup (includes gov't registration when needed)	$ 275, additional states $75 each

Payroll processing (Includes payroll tax calculations and reports):

Frequency	Base Fee	Additional per payment
Weekly	$43	$4.50
Biweekly	$59	$5.50
Monthly	$80	$6.50

Direct deposit: $4 per check (ACH fee). W-2 preparation: $20 each.

Payroll tax reporting without check processing: Weekly $360/quarter; monthly $270/quarter; quarterly $200/quarter.

Employers with multiple states may be charged additional quarterly fees

2027 Price list for preparation of 2026 individual tax returns *

Form 4868 - Extension to File a Tax Return		$ 50 (will be applied to preparation invoice)
Form 1040	starting at	$160 (includes federal and one state)
Dependent return with paid parents' preparation		75% discount (minimum fee $50)
ABJ Tax Advisory Membership – Optional add-on		$ 99
W2's, 1099-R's		$ 7 per form
K-1's	starting at	$ 15 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	$ 15 per applicable deduction
Schedule A – Itemized Deductions	starting at	$ 55 and based on complexity
Schedule B – Interest (1099-INT)		$ 2 per entry
Schedule B – Dividends (1099-DIV)		$ 3 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	$ 85 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 existing asset, $13 per new asset
Form 4797 – Sales of Business Property	starting at	$ 15 per entry
Form 7203 – Stock and Debt Basis Limitations	starting at	$ 45 and based on complexity
Form 8812 – Additional Child Tax Credit		$ 15
Form 8863 – Education Credits		$ 20 per student/institution
Form 8867 – Paid Preparer's Due Diligence Checklist		$ 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	$ 75 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	$100 plus charges for added forms
Calculations to forecast income or tax liability		$150 per hour, minimum $75
Reviewing and responding to gov't communications		$150 per hour, minimum $75
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.

2027 Price list for preparation of 2026 business tax returns *

Forms 1120, 1120S, 1065	starting at	$ 550 (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
		$ 150 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 existing asset, $13 per new asset
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	$ 75 and based on complexity
State Returns (with federal preparation)	starting at	$ 200 per state
City Returns (with federal preparation)	starting at	$ 100 per city
Amended tax return (we prepared the original)	starting at	$ 200 plus charges for added forms
Amended tax return (original prepared elsewhere)	starting at	$ 550 plus charges for added forms
Calculations to forecast income or tax liability		$ 150 per hour, minimum $75
Reviewing and responding to gov't communications		$ 150 per hour, minimum $75
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.