

Nexus Financial Resource Ventures - Certified Public Accountant

Schedule of Charges - January 2023

This is my fee schedule. I provide this schedule in advance to avoid misunderstandings about rates. The fee charged will be the higher of either the time involved or the amounts on the schedule for each form completed. Rates are subject to change without notice. The fee for your tax return does not include services rendered in connection with other consultations, audits, phone calls, or counseling during the year. These are billed separately. Payment for returns is due when the work has been completed. Past due accounts will be charged 2% per month, which is equivalent to 24% per year.

Personal Returns

1040 & 540	Standard deduction, no itemized deductions or Schedule B	260
1040 & 540	Long form; itemized deductions including Schedule B	400
1040 & 540	Schedule B required, passive income greater than \$1,500	70
1040A & 540A	Student living at home w/ parents (<\$2,000 investment income)	60
Kiddie Tax	Child, claimed by parents, (>\$2,000 investment income)	150
California	C.A. Adjustments form	60
Other States	Out-of-State return	180
540NR	(Partial year) Surcharge in addition to fee above	100
2441	Child and Dependent Care Expense Deduction	70
8812	Additional Child Tax Credit	65
1040 pg 2	Recovery Rebate Credit	20
Schedule C	Income from business	360
Schedule SE	Self-employment Social Security	60
8829	Business use of home	125
3805V	State Net Operating Loss carryforward	110
	Federal Net Operating Loss carryforward	110
	SEP/Keogh deductions calculations	60
8606	Non-deductible IRA	Each 50
8995	Qualified Business Income Deduction	90
Schedule F	Farm	150
Schedule D	Capital Gain/Losses each brokerage +\$80 crypto brokerage +\$80	Min: 180
Schedule D	Sale of employee option stock	Each: 100
4952 & CA 3526	Investment Interest Expense Deduction	80
8960	Net Investment Income Tax	80
8959	Additional Medicare Tax	90
8582	Passive activity loss limitations	165
3801	3801 (California Passive Losses)	110
Schedule E	K-1 from partnerships and corporations	Each 75
Schedule E	Rental, per rental property including depreciation, each renta	125
6251	Alternative Minimum Tax is the determining tax	200
8801/CA3510	Alternative Minimum Tax Credit	170
2210/CA 5805	Avoidance or computation of penalty, underpayment of estimated tax	70
8283	Non-Cash charitable contributions over \$500	Each 50
8936	Electric Car Credit	90
2555	Exclusion of income earned abroad	150
1116	Foreign Tax Credit	100
4797	Sale of depreciable property	Per item 395
6252	Installment sales of depreciable property (1st year)	425
6252	Succeeding years	100
8824	Section 1031 like-kind exchanges	975
8824	Section 1031 exchange and installment sale combined	1075
982	Repossession/Foreclosure	975
Schedule H	Household Employment taxes, including W-2	160
8962	Premium Tax Credit	120
	Schedules not listed elsewhere	Each: 90

Other Charges

Extensions	Extension of time to file	Min: 100
W-4	Computation for withholding	120
571-L	Business Property Statement	300
Mailing	Mail return fee	100

Commercial Real Estate Services

Business brokering	Price Sold
Seller Representation for commercial real estate sales	Commission rate
Landlord representation for commercial leasing	Commission

Bookkeeping and Accounting packages

Sapphire	Serve as Chief Financial Officer	20% of equity	2% of revenue
Gold	Monthly bookkeeping, annual tax strategy meeting with CPA		Min: 4000
	complete set of financial statements for tax preparation		
Diamond	Accounting systems design, implementation, and monitoring		Min: 3000
Garnet	Fraud investigation, clean up existing books		Min: 9000
Sales tax returns	File sales tax return with CDTFA every quarter		Min: 1400

Entity Returns

990	Federal Tax Exempt Organization Tax Returns	Min: 500
199	CA Exempt Organization Annual Information Returns	Min: 300
706	Estate Tax Returns	Min: 5000
709	Gift Tax Returns	Min: 500
1041 & 541	Fiduciary Returns	Min: 700
1065	Partnership, Federal	Min: 500
CA 568	Partnership LLC	Min: 300
1120	Corporation, Federal	Min: 500
CA 100	CA C Corporation return	Min: 300
1120S	S Corporation	Min: 400
CA 100S	CA S Corporation return	Min: 300

Tax preparation, analysis and projection hourly billing rate	\$350
CPA: Phone consultations or face-to-face meetings 50 minute session	\$240
Tax law research hourly billing rate	\$350

ASSET MANAGEMENT			Interest rate	%
Passive Income	Income option	Capital amount \$		
	Growth option	Capital amount \$		
Fiduciary	Trustee service: 1.0% of trust assets annually			Min: \$4000

Client Name: _____ **Total Fees \$** **0**