

Horowitz Tax & Accounting LLC

Tax Return Price List

(rev. 10/23)

Business Returns	Price
Base 1120-H Homeowners Association tax return	800
Base 1065, 1120, or 1120-S return w/1 state	1,600
Additional states – per <i>conforming</i> state	300
Additional states – per <i>nonconforming</i> state	500
Fixed assets	300
Initial year setup	400
Partners/shareholders – each past three	190
Guaranteed payments/special allocations – per	200
Inventory	240
Inventory – 263A calculation	750
Multiple real estate activities – each past one	575
Transactions	
Change of ownership other than 1/1	425
Sale of partnership interest – 743	800
Sale of partnership interest – 734	1,500
Major asset gain/loss transaction	375
Initial year Installment Sale calculation	600
Subsequent year installment gain	180
Special elections	480
If we have to track down/recalculate basis from PY	650
Extension/extra touch	100
Extension calc Shoebox Fee**	250
Shoebox Fee**	900
Time Emergency***	800
Paper handling, storage, scanning, mailing	300
Return printing	135
Amended Return	
Original return prepared by others	1,650
Original return prepared by us, but complete facts were not provided	900
Original return prepared by us, but we got something wrong	-

~See Notes about pricing on page 3~

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<u>Personal Returns</u>	<u>Price</u>
Base 1040 return w/1 state, W-2s, 1099-Rs, etc.	400
Additional states - per <i>conforming</i> state	125
Additional states - per <i>nonconforming</i> state	250
Sch C business – per business	650
Fixed assets	300
Business Use of Home	300
Rental property – per property	575
Sale of property	300
Farm income – per business	650
Investments	
per 1099-Consolidated/1099-Composite	35
per 1099-B	160
per schedule K-1	185
if Publicly Traded Partnership (PTP)	65
Sale of K-1	300
If we have to track down/recalculate basis	600
per major asset gain/loss transaction	225
Initial year Installment Sale calculation	350
Subsequent year installment gain	120
Extension/extra touch	100
Extension calc Shoebox Fee**	190
Shoebox Fee**	650
Time Emergency***	650
Paper handling, storage, scanning, mailing	300
Return printing	135
Amended Return	
Original return prepared by others	420
Original return prepared by us, but complete facts were not provided	180
Original return prepared by us, but we got something wrong	-

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<u>Other Tax Services</u>	<u>Price</u>
Second Opinions Service	200
Business Setup Consultation	750
1099 filings – per 1099	55
Shopping for CPA Meetings*	50

Notes

- * Fee will be applied as a credit toward price of further services if engaged
- ** Shoebox Fee is a surcharge to cover extra time and effort involved in dealing with piles of disorganized information – e.g., the classic "shoebox full of receipts"
- *** A Time Emergency fee will be billed at our discretion. We cannot say exactly at which point a time crunch becomes a time emergency, but "you know it when you see it" is a good rule.
- **** All prices will be subject to an annual inflation adjustment
- ***** We offer discounts for Public Servants and for Groups of Returns
- ***** Since tax requirements are highly cyclical and the CPA relationship is ideally continuous, we have payment options that divide up the cost more evenly through the year. Inquire about our different payment arrangement options.
- ***** This list only includes the most common return types that we are engaged to prepare. If you have any other income tax needs, like a C Corporation, a Nonprofit, Gift Tax, a Trust, or anything else, please contact us for a price. These will be priced based on the complexity of the situation.
- ***** This list only includes the most common tax return modifications. Some issues will still exceed the scope outlined above (for instance, SIFL calculation for personal use of a business aircraft, or some other highly specialized tax service). We will bill this type of work at **\$175** per hour.