

Horowitz Tax & Accounting LLC

Tax Return Price List

(rev. 11/22)

Business Returns	Price
Base 1120-H Homeowners Association tax return	750
Base 1065, 1120, or 1120-S return w/1 state	1,200
Additional states – per <i>conforming</i> state	300
Additional states – per <i>nonconforming</i> state	500
Fixed assets	300
Initial year setup	360
Partners/shareholders – each past three	180
Guaranteed payments/special allocations – per	180
Inventory	240
Transactions	
Change of ownership other than 1/1	420
Sale of partnership interest – 743	
Initial - per sale	600
Subsequent - per sale	780
Sale of partnership interest – 734	
Initial - per sale	1,200
Subsequent - per sale	1,500
Special elections	480
If we have to track down/recalculate basis from PY	600
Extension/extra touch	90
Extension calc Shoebox Fee**	240
Shoebox Fee**	900
Time Emergency***	720
Paper handling, storage, scanning, mailing	300
Return printing	120
Amended Return	
Original return prepared by others	1,380
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/l state, W-2s, 1099-Rs, etc.	300
Additional states - per <i>conforming</i> state	120
Additional states - per <i>nonconforming</i> state	200
Sch C business – per business	600
Fixed assets	300
Business Use of Home	300
Rental property – per property	540
Sale of property	300
Farm income – per business	600
Investments	
per 1099-Consolidated/1099-Composite	30
per 1099-B	150
per schedule K-1	180
if Publicly Traded Partnership (PTP)	60
Sale of K-1	300
If we have to track down/recalculate basis	600
Extension/extra touch	90
Extension calc Shoebox Fee**	180
Shoebox Fee**	600
Time Emergency***	600
Paper handling, storage, scanning, mailing	300
Return printing	120
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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Notes

- * Planning included with basic return prep: safe harbor estimates through Q3. Planning for Q4 done upon contact and updating at year end, included in price for next year tax return preparation
- ** 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.