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**JEFFREY D. BARRERA, EA**

*IRS Enrolled Agent*

**Tax Preparation Schedule of Fees by Form**

Rates Effective January 1, 2025

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Form** | **Title** | | | **Price** | | **Description** |
| 990 | Tax Exempt Organization | | | $970 | | Minimum \*/\*\*/\*\*\* |
| 1040 | U.S. Individual Income Tax Return (Includes One State Return) | | | $330 | | Per form |
| 1040 Schedule A | Itemized Deductions | | | $65 | | Per form |
| 1040 Schedule B | Interest and Ordinary Dividends | | | $20 | | Per form |
| 1040 Schedule C | Profit or Loss from Business (Small business-minimal expenses) | | | $242 | | Minimum per form \*/\*\* |
| 1040 Schedule C | Profit or Loss from Business (Small business-multiple expenses) | | | $360 | | Minimum per form \*/\*\* |
| 1040 Schedule D | Capital Gains and Losses | | | $40 | | Per item ($30 minimum) |
| 1040 Schedule E (pg 1) | Supplemental Income and Loss (Page 1 Rental Properties) | | | $210 | | Per rental \*\* |
| 1040 Schedule E (pg 2) | Supplemental Income and Loss (Page 2 Partnerships/S Corps) | | | $36 | | Per form |
| 1040 Schedule EIC | Earned Income Credit | | | $105 | | Per form |
| 1040 Schedule H | Household Employment Taxes (Nanny Tax) | | | $60 | | Per form |
| 1040 Schedule R | Credit for the Elderly of the Disabled | | | $36 | | Per form |
| 1040 Schedule SE | Self-Employment Tax | | | $0 | | Per form |
| 1040 Schedules 1-6 | 2018 Schedules 1-6 | | | $0 | | Per form |
| 1040-ES (Worksheet) | Estimated Tax for Individuals (Includes Vouchers) | | | $30 | | Per form |
| 1040-X | Amended U.S. Individual Income Tax Return | | | $220 | | Minimum \*/\*\* |
| 1041 | U.S. Income Tax Return for Estates and Trusts | | | $880 | | Minimum \*/\*\*/\*\*\* |
| 1045 | Application for Tentative Refund | | | $220 | | Per form |
| 1099 | Miscellaneous Income | | | $22 | | Per form |
| 1099-R | Retirement/Pension/IRA Distribution | | | $22 | | Per form |
| 1116 | Foreign Tax Credit (Individual, Estate, or Trust) | | | $28 | | Per form |
| 1118 | Foreign Tax Credit (Corporation) | | | $50 | | Per form |
| 1120 (w Sch L) | U.S. Corporation Income Tax Return | | | $1000 | | Minimum \*/\*\*/\*\*\* |
| 1120 (w Sch L) | U.S. Corporation Income Tax Return  (Businesses over $1 Million of Gross Revenues) | | | $1100 | | Minimum \*/\*\*/\*\*\* |
| 1120-S (w Sch L) | U.S. Income Tax Return for an S Corporation  (Includes One k-1) | | | $1000 | | Minimum \*/\*\*/\*\*\* |
| 1120-S (w Sch L) | U.S. Income Tax Return for an S Corporation  (Businesses over $1 Million of Gross Revenues) | | | $1100 | | Minimum \*/\*\*/\*\*\* |
| 2106 | Employee Business Expense | | | $22 | | Per form |
| 2106-EZ | Employee Business Expense (Short Form) | | | $22 | | Per form |
| 2210 | Underpayment of Estimated Tax | | | $0 | | Per form |
| 2441 | Child and Dependent Care Expense | | | $28 | | Per form |
| 2555 | Foreign Earned Income | | | $96 | | Per form |
| 2555 (pg 3) | Foreign Earned Income (Page 3) | | | $28 | | Per form |
| 3800 | General Business Credit | | | $49 | | Per form |
| 3903 | Moving Expenses | | | $28 | | Per form |
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|  |  | | |  | |  |
| **Form** | **Title** | | | **Price** | | **Description** |
| 4136 | Credit for Federal Tax Paid on Fuels | | | $28 | | Per form |
| 4137 | Tax on Unreported Tips | | | $28 | | Per form |
| 4562 | Depreciation and Amortization | | | $22 | | Per item ($25 minimum) |
| 4684 | Casualties and Thefts | | | $66 | | Per casualty/theft |
| 4797 | Sale of Business Property | | | $95 | | (and up) per item |
| 4835 | Farm Rental Income and Expenses | | | $75 | | Per item |
| 4868 | Application for Extension to File U.S. Individual Return | | | $75 | | Per form |
| 4952 | Investment Interest Expense Deduction | | | $28 | | Per form |
| 4972 | Tax on Lump-Sum Distributions | | | $88 | | Per form |
| 5329 | Additional Taxes Attributable to Qualified Retirement Plans | | | $28 | | Per form |
| 5405 | First Time Homebuyers Credit | | | $28 | | Per form |
| 5695 | Residential Energy Credits | | | $35 | | Per form |
| 6198 | At Risk Limitations | | | $28 | | Per form |
| 6251 | AMT Alternative Minimum Tax | | | $0 | | Per form |
| 6252 | Installment Sale Income (first year) | | | $120 | | Per form |
| 6252 (Addl.) | Installment Sales Income (subsequent years) | | | $33 | | Per form |
| 6781 | Gain or Loss from Section 1256 Contracts and Straddles | | | $28 | | Per item ($25 minimum) |
| 8283 | Non-Cash Charitable Contributions | | | $22 | | Per item |
| 8332 | Exemption Release Divorced or Separated Parents | | | $38 | | Per form |
| 8379 | Injured Spouse Claim and Allocation | | | $105 | | Per form |
| 8582 | Passive Activity Loss Limitations | | | $0 | | Per form |
| 8606 | Nondeductible IRA | | | $33 | | Per form |
| 8615 | Tax for Children under 18 who have Investment Income | | | $33 | | Per form |
| 8801 | Credit for Prior Year Minimum Tax | | | $33 | | Per form |
| 8812 | Additional Child Credit | | | $25 | | Per form |
| 8814 | Parent’s Election to Report Child’s Interest and Dividends | | | $33 | | Per form |
| 8824 | Like Kind Exchanges | | | $155 | | Per form |
| 8829 | Business Use of Home (simplified option) | | | $33 | | Per form |
| 8834 | Qualified Electric Vehicle Credit | | | $33 | | Per form |
| 8839 | Qualified Adoption Expenses | | | $95 | | Per form |
| 8846 | Credit for Employer Soc. Sec. and Medicare taxes on tips | | | $28 | | Per form |
| 8863 | Education Credits | | | $33 | | Per form |
| 8880 | Qualified Retirement Savings Contribution Credit | | | $22 | | Per form |
| 8889 | Health Savings Account | | | $33 | | Per form |
| 8910 | Alternative Motor Vehicle Credit | | | $22 | | Per form |
| 8917 | Tuition & Fees Deduction | | | $33 | | Per form |
| 8938 | Statement of Foreign Assets | | | $38 | | Per form |
| 8949 | Sales and Other Dispositions of Assets | | | $28 | | Per form |
| 8959 | 0.9% $200,000 Employment Tax (Additional Medicare Tax) | | | $33 | | Per form |
| 8960 | 3.8% Net Investment Income Tax | | | $33 | | Per form |
| K-1’s | Income, Losses, Dividends, etc. of Partners or Shareholders | | | $45 | | (and up) per form |
| W-2 | Wage and Employee Tax Statement | | | $28 | | Per form |
| Auto Worksheet | Auto Worksheet for Small Business, etc. | | | $28 | | Per form |
| Alimony Payments | Collecting Information & Entering Alimony Payments | | | $28 | | Per entry |
| State | State Return (first) | | | Included | | First State |
| State (Addl.) | State Return (additional returns after the first) | | | $55-$80 | | Per State |
| E-File | Federal and State Tax Returns | | | Included | |  |
| MFJ vs. MFS Analysis | Perform MFJ vs. MFS Analysis to optimize most advantageous way to file tax return | | | $90 | | Per analysis |
|  |  | | |  | |  |
| **Form** | **Title** | | | **Price** | | **Description** |
| New Rental Setup | Calculate Depreciable Basis for Residential Rental | | | $90 | | Per rental |
| Sale of Primary Home | Reporting the sale of a primary residence in the return | | | $90 | | Per sale |
| E-File Rejection | Fee to cover time spent resolving an e-file rejection due to fraud or incorrect information | | | $66 | | Per return |
| E-File Rejection Fix (If Needed) | Fee to cover time spent resolving an e-file rejection and create a paper tax filing, if necessary | | | $66 | | Per return |
| EA Consultation (Individuals) | Consultation via email, virtual meeting or telephone meeting to answer clients’ tax questions (meeting up to one half hour) | | | $155 | | 1-30 mins per ½ hour increment  Fee collected up front |
| EA Consultation (Business Clients) | Consultation via email, virtual meeting or telephone meeting to answer clients’ business tax and accounting questions (meeting up to one hour) | | | $200 | | 1-60 mins per 1-hour increment  Fee collected up front |
| EA Hourly Rate | EA hourly rate for any tax or business service not listed above | | | $200 | | Per hour or increments there of |
|  | | | | | | |
| **Document and Tax Return Delivery** | | | | | | | |
| Docs Pick Up | Client to pick up original tax documents at our office location | | | $0 | | No charge |
| Docs Mail | Deliver original tax documents back to client using USPS priority mail | | | $35 | | Per mailing |
| Return Delivered Electronically | Copy of the tax return delivered via secure portal or email if necessary (only the first 2 request) | | | $0 | | No charge |
| Return Mailed | Create a paper copy of the tax return for delivery using USPS Priority Mail | | | $50 | | Per copy, per mailing |
| Return Pick Up | Create a paper copy of the tax return for client to pick up at our office location | | | $25 | | Per copy after the 1st copy |
|  | | | | | | |
| \*Pricing based on time working on return and complexity of return  \*\*Any additional bookkeeping necessary will be charged at our standard EA rate  \*\*\*EA hourly rate is $250 per hour  \*\*\*\*10% Rush Fee (I need this yesterday) will be assessed for returns prepared between March 1st – April 1st;  20% rush fee (I need this yesterday) will be assessed for returns prepared between March 15th – April 15th | | | | | | | |
|  | | | | | | | |
| **Discounts** | | | | | | | |
| IRA | | Simple or Separate Individual Retirement Account with $6000 minimum held active account through RBD | 10% | | Minimum $6000 | | |
| Non-Retirement Acct  100K | | Investments made with $100,000 minimum held active account through RBD | 15% | | Minimum $100K | | |
| Non-Retirement Acct  200K | | Investments made with $200,000 minimum held active account through RBD | 25% | | Minimum $200K | | |
| Non-Retirement Acct  300K | | Investments made with $300,000 minimum held active account through RBD | 35% | | Minimum $300K | | |
| Non-Retirement Acct  400K | | Investments made with $400,000 minimum with active account through RBD | 45% | | Minimum $400K | | |
| Non-Retirement Acct  1M | | Investments made with $1 million minimum with active account through RBD | 50% | | Minimum $1M | | |
| Referrals  (Individual Return) | | Client refers new client for individual return | $50 | | Per client | | |
| Referrals  (Business Return) | | Client refers new client for business return | $100 | | Per business | | |