

My Business Basics
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About Me

I have lived in San Miguel de Allende, GTO, Mexico for more than 17 years. My experiences as an MBA (UT Austin), Financial Controller, internal auditor, and living as an expat in Indonesia inspired me to offer consulting and bookkeeping services to local businesses. In 2009 I became an Enrolled Agent (EA), which is described as the gold standard for tax preparers. Like attorneys and CPAs, we EAs can represent clients before the IRS for Collection and Audit matters, as well as preparing tax returns. Enrolled Agents are the only tax preparers that are specifically tested on tax law. We must pass three exams on individual, corporate, partnership, trust and estate returns, and professional ethics (under Treasury Circular 230). We must also adhere to strict continuing education requirements to ensure that we remain up to date on tax laws and ethics. As a Certified Acceptance Agent (CAA) I can also assist with W-7 individual tax identification number (ITIN) applications for foreigners with US source income or who are spouses or dependents.

Communications: The best way to reach me is by e-mail or MX cell phone. I prefer e-mail communications in most cases, especially when providing tax information and setting up appointments. E-mail allows me to refer to messages while preparing your return. I am not a fan of texting for business, as I have too many clients so I cannot monitor texts/chats properly. Please phone me only at my MX cell number and only Tuesday-Friday. Thank you for helping me achieve work/life balance!

Office: I have given up my office since I was unable to see clients there during the pandemic. This year, I will continue meeting with clients in Guadiana Park (social distancing with masks), or by video chat or phone, as I try to keep my mother protected (yes, she is doing much better!). My business days for 2023 are Tuesday – Friday only, usually from 9 am – 5 pm. For my health and my family, I intend to keep to these hours. I cannot maintain working 12-hour days, 6 days a week.

Scheduled Breaks:

- Following the tax deadlines in April, June and October: At least 3 days for rest
- Mid-July to mid-August: Attend conference for continuing education & a summer break
- Holiday vacation 20 Dec – mid-Jan

If you are unable to reach me at these times, you will understand why. I usually monitor e-mail even when I am away, while my Magic Jack phone goes unanswered.

Assistant: My bilingual son Kit (now an adult) sometimes acts as a translator over the phone when needed and does errands. However, this year he is working locally as a barista, so his availability is more limited and he will be working as contractor, as needed when available.

Tax Returns - The Process

I continue to handle individual tax returns (Forms 1040), but **I am no longer handling PFIC reporting (Form 8621) nor foreign corporate and partnership reporting. I am also no longer preparing US corporate and partnership return. If you have these types of returns or returns requiring PFIC reporting or foreign entity reporting you will need to find a new tax preparer.**

I prefer not to handle estate/trust returns and will be phasing those out. I will continue to prepare tax-exempt organization returns.

Here are the basic steps to working together to prepare your tax return. Detailed information for each step in the process follows:

- ___ **Know Due Dates and Extension Dates**
- ___ **Gather your tax information**
- ___ **The Client Interview Questionnaire and Submitting Documents to me**
- ___ **Participate in Return Preparation**
- ___ **Filing the Return and Paying the IRS**
- ___ **Billing and Payment for My Services**
- ___ **Maintaining Records**

DUE DATES AND FILING EXTENSIONS

Be aware of your filing deadlines. Extensions are a case of better safe than sorry, so if we have not filed your return by the return's due date, then I will file an extension to ensure you avoid late filing penalties (5%/mo. for up to 5 months). I file extensions for all unfiled clients around April 1st, so if you want to make a payment with the extension, inform me before then.

Keep in mind that return prep and payments can be done separately – so if you want to wait to file and pay, we can prepare the return ahead of time to calculate the tax and then file and/or pay later. And vice versa – pay now, file later. **So, please don't wait until the last minute to prepare the return simply because you want to delay paying.** When everyone else is trying to prepare their return in the same narrow window it puts unneeded strain on your preparer!

Form	Taxpayer Residency	Due Date	Due Date with Extension	Payment Due to Avoid late payment penalties
1040, 1040SR	USA	April 18th	Oct 16th	April 18th
1040, 1040SR, 1040NR	Foreign	June 15th	Oct 16th	April 18th
1099s	n/a	Jan 31st	n/a	n/a
1041	n/a	Apr 18th	Sep 15th	April 18th
114 (FBAR)	USA	Apr 18th	Oct 17th	n/a

114 (FBAR)	Foreign	June 15th	Oct 17th	n/a
990 series	n/a	May 15th	Nov 15th	n/a

Returning Clients: If I have not already done your return about 3 weeks before the initial due date, then I will begin filing Extension Forms 4868, 8868, or 7004 with the IRS. **If you provide your banking information and the amount you wish to pay before filing the Form 4868 extension, I can include a payment with the extension.** The ultimate responsibility for ensuring that the extension was filed and any payment made, however, is the client's.

New clients: If you want me to prepare your 1040 return, but do not yet have your information ready by the due date, please send me your name, address, social security number or EIN, estimated tax balance, and any estimated taxes you have paid or will pay before the applicable due date. I charge new clients an extension filing fee of \$40. This fee will be refunded as a credit on your final return balance if you subsequently engage me to prepare your return by the extended due date. If you believe you will owe taxes and are not going to have them paid by the due date (no extension), please make sure your extension gets filed (by me or someone else).

No return required to be filed: It may be that you are not required to file. If you think that you do not have to file, please confirm that with me rather than simply not filing. There are different thresholds depending on filing status, type of income, and level of income. Also, there are reasons to file, even when you do not have to – e.g. it starts the IRS's statute of limitation period to audit the tax year or it allows you to provide information that the IRS is not aware of such as cost bases or deductions.

GATHER YOUR TAX INFORMATION

You can now have an on-line IRS account where you can access tax information such as past return transcripts, see payments you have made, and see the EIP history. I would encourage you to create an account. Also, here is an IRS website which helps answer questions and provides advice for getting ready for the tax season: <https://www.irs.gov/individuals/steps-to-take-now-to-get-a-jump-on-next-years-taxes>. If you have not tried the IRS on-line services in the last year, you might want to try them again. They have improved them and have made it easier for most of us to get into our accounts and their system.

I have sent (or will send) a client checklist of needed documents and information to current individual clients I believe I will continue working with in 2023. The checklist is based on 2021 info, so it may be incomplete or outdated for 2022, but it is a good place to start. As you receive Forms 1099's, K-1's, etc. check them off. If you have a business or rental, you can use the business or rental worksheets on my website to help you capture all the needed information.

Please do not forget the documentation for your foreign (non-US) financial accounts. Bring the highest balance **and** the *Constancia Fiscal* for interest and dividends earnings and ISR withheld. Remember that capital gain/loss information is not reported by Mexican financial institutions, so you will need to provide the original purchase information for all shares sold during 2023 and report on the FFAIW. All this information can be captured on the Foreign Financial Account Information Worksheet. If the year-end total of any PFIC's is greater than \$25,000, then I will not be able to help you this year.

THE INTERVIEW AND SUBMITTING DOCUMENTS

When you have received everything (or nearly), I will need your client interview questionnaire and signed Engagement Agreement, too.

Client Interview Questionnaire: You will find the Client Interview Questionnaire on the website. This 2-page document is for both old and new clients. We can either go through the Client Interview Questionnaire together or you can fill it out on your own and deliver it to me by scan or deliver in person or by snail mail to my box 558M at La Conexion with your other tax documents and the signed Engagement Agreement. You will need to provide additional information for any “yes” answers.

If you wish to meet, please make an appointment with me. Please remember that I will not have a photocopier or scanner at the park, so you will need to hand over **copies** when we meet or deliver your documents by scan or deliver **copies** to La Conexion box 558M. I will be meeting with clients during my usual client days of Tuesdays and Thursdays by appointment only from 10 am – 3 pm, giving me more uninterrupted time to work on your returns. **Please do not give me originals, as I will not give them back and you are required to retain them by the IRS.**

If we are within 3 weeks of a deadline (April 15th, June 15th, or Oct 15th), it is unlikely that I will have time to meet. In that case, I suggest you pay the IRS any expected tax owed (or at least the amount you paid in the prior year) and then we can prepare and file the return under less stressful circumstances. Once the return is prepared, if you have underpaid, any penalties and interest will be less for having paid and if you have overpaid, you will receive a refund. **If you still wish to meet the deadline, you can fill out the interview questionnaire yourself, send me your tax documents, and I will do my best to meet the deadline, but there will be a surcharge of \$50 or \$100, whether or not I am able to meet the deadline simply for the added stress.**

Other needed documents:

1. **Engagement Agreement:** This can always be downloaded from my website. Both returning clients and new clients must **sign an Engagement Agreement before I begin work on your return or FBAR.** Bear in mind that this agreement is tied to *My Business Basics* and the *Client Interview Questionnaire and the Foreign Financial Account Information Worksheet (FFAIW)*. A signed agreement can be provided to me before you begin getting your tax documentation together, as it merely confirms that you would like me to prepare your return and sets out how we can work together best. **New clients should provide a retainer payment of \$300 at that time.**
2. **Tax Documents:** Please bring (or send) the **copies** of the tax documents you have gathered and as we go through the interview, I will match your “yes” answers with the information you have brought/sent. Circular 230 requires that preparers have copies of the Forms 1099's, W-2's, K-1's or whatever documents are required to prepare the return. I will generally not prepare returns without these documents in hand. However, if you cannot get these documents by October 15th and I prepare your return which subsequently must be amended due to a mismatch between the IRS and your information, the amended return fee will be a minimum of \$325. Documents which are missing at the time of the interview will need to be delivered to me separately later, by scan or to my mailbox. **When you submit documents to me, I do not return them, and they will be destroyed with your file after 5 years. So, please retain originals for yourself and make copies for me or scan the documents to me (in batches, not one page at time).**

Tax Year 2022 is going to be considered a transition year for the 1099-K threshold reduction from \$20,000 to \$600, so the \$20,000 threshold will remain in effect (Phew!). Nevertheless, you will want to begin now to prepare yourself for this inevitable change for the 2023 returns (although the new limit may be higher than \$600, as a bill with a \$5,000 limit is pending).

- 3. Business or Rental Information:** If you have a business or rental, please fill out the appropriate worksheet from the website. **I have revised the business worksheet a bit to try to make the difference between business office expenses and home office expenses clear.**
- 4. Foreign (non-US) account information:** If you have any foreign financial account(s), please bring a completed Foreign Financial Account Information Worksheet (FFAIW) from the website and the *Constancia Fiscal* from the bank/brokerage for each Mexican account (these will not be available from the banks in Mexico, however, until mid-March, so you can bring your other documents and then provide this when it is available). This is used for the FBAR (Form 114), Form 8938, and the tax return. Foreign banks and brokerages do not provide Forms 1099, so you must obtain similar information, usually with the institutions' help. Please do not provide USD values, but the value in the original foreign currency. There is a special exchange rate for each foreign currency that must be used for the FBAR. For 2022, the FBAR MXN rate is 19.546 (so, if the **sum** of the highest balances for each Mexican financial account exceeds MXN 195,460 pesos, then you need to file an FBAR for 2022).
- 5. Proof of identification:** I will make a copy of your ID (Social Security card, Passport and/or Driver's license) and keep it on file year to year. If you are including a US state driver's license, you are expected to file a return to that state unless it does not have state income tax because a driver's license requires residence. If you have provided an ID in the past and it has not expired before tax season, I will not need a new copy. If you file as a resident of a US state, a driver's license from that state is required.
- 6. Copy of prior year's tax return (new clients only):** Please include the entire filed return and any depreciation schedule and carryover information, which may not have been included with the filed return. If I prepared your return last year, then I do not need this from you, because I already have it.
- 7. Retainer payment (USD 300, generally only for new clients):** If you do not follow up with information within 3 months of providing the retainer, the retainer is considered forfeited. If I am still willing to work on the project, I will need a new retainer.

Many questions you may have will be answered with a careful review of *My Business Basics* and other website forms and documents, so please review these documents first before contacting me with procedural questions.

Other Forms You May Need to Provide:

7216 Consent Form: This is not an IRS form, but it *is* an IRS requirement *if* you wish me to provide anyone else with your tax information, like a family member or a mortgage company. You will find this on the website. If you are filing jointly, then both of you need to sign a form.

Form 2848 Power of Attorney: If you need me to contact the IRS for you, I need a completed and signed Form 2848 for the form (eg. 1040) and tax year in question. You can also access Form 2848 via my website (www.taxesabroad.com) or from www.irs.gov. Again, if filing jointly, each of you must provide your own Form 2848.

Providing your tax/financial information to me: If you need to deliver something to me apart from our meeting, here are some options: scan and send to me via e-mail or deliver to my La Conexion mailbox #558M (Plaza Luna location on the Ancha), open from 9 am - 5 pm M-F and 9 am - 1 pm on Saturday.

Exchange Rates: The IRS allows one to use any respected exchange rate source for income/expense reporting, however, the Treasury requires only the end of year Treasury rate be used for the FBAR (Form 114). **Note that the tax return MXN exchange rate I am using this year is 20.11 (the IRS safe harbor rate).** If you wish to use a different rate, please indicate on the questionnaire the source reference for it. **It is most helpful if you provide your amounts in the transactional currency and indicate which currency (eg. USD, MXN, CAD, etc.) for each.**

Submission deadlines: Please get your papers to me **at least 3 weeks ahead of any deadline!** To complete the returns already in the “pipeline,” I will need to stop seeing clients 3 weeks prior to each individual return deadline. Within 3 weeks, I cannot guarantee that I will be able to accommodate you before the deadline.

If I have not received all your information in time to meet the desired deadline, and your returns are not filed by the due date or extension date, you may be subject to late filing and/or late payment penalties. **I do not share responsibility for such penalties.** If we are not ready to file, but you know you will owe taxes, then I encourage you to pay what you believe you will owe, so we can then take our time to file the return without a rush and save you money. If you owe no taxes, there is no penalty nor interest assessed when missing a deadline.

PARTICIPATE IN RETURN PREP

Once I have your information and your signed Engagement Agreement, I can begin working on your return. Often, I will have questions or comments for you as I work through the return. This is especially true for new clients, so please be patient with me as I get to know your situation. My questions are not for curiosity but are meant to help you file a complete and accurate return and to cover my own due diligence requirements.

Once I have completed the return, I will send you a “client copy draft” of it, which includes estimated tax payment vouchers for the next tax year (1040-ES), Form 8879 for authorizing e-filing when e-filing, the return Form 1040 or 1040SR, plus many other informational pages, followed by the return notes. Reviewing this draft return and its notes is your best opportunity for understanding your return and noting any questions or corrections. Let me know if you have any questions or corrections and ensure all information is accurate. **While I appreciate that you have confidence in me, that does not mean you should not review your return. I count on my clients’ eyes to pick up typos and missing information, as no one knows your information better than you.**

The 2023 1040-ES voucher(s) are calculated by default based on the 2022 tax information. If 2023 is going to look different than 2022, we can adjust the estimated amounts to give you more realistic estimated payments. When I have answered your questions, the draft has been corrected, and you feel comfortable with the return, I will send you a “filing copy” via DocuSign which is basically the return as the IRS will see it, with any remaining 2023 1040-ES tax payment estimate vouchers and a 1040-V tax payment voucher (for 2022 taxes owed).

You can e-sign and date the return using DocuSign, using one of their “design” signatures, your own signature, or by touch using a smartphone. You do not need to sign up for DocuSign yourself to sign the return. Once signed, the document will automatically be returned to each of us by email and you will be able to download/save/print the fully signed return **right away**. If you wait, you will lose the opportunity.

PASS/ACCESS CODE: The IRS has set new data security requirements which will complicate all our lives and I understand your resistance to it. I am working to make the new procedures as easy as possible, but this will mean that I must have both an email as well as a cell phone number for each taxpayer to ensure I can provide the passcode securely. Formulas are no longer allowed, so each passcode will be unique and at least 12 digits long, containing both cases, numbers, and symbols in random order. I encourage you to also passcode documents which include your SSN or other sensitive information that you e-mail me. Passcodes and missing tax information are by far the biggest time wasters for me, so if you can help me by timely providing passcodes when needed and taking note of this new policy, as well as providing all the information I will need to prepare your return just once, it will be appreciated! Do NOT ask me to provide the code to you via email, as I am not allowed to do that by the IRS. Call me if you have trouble.

The IRS is now requiring all tax preparers to have a data security plan. They have provided guidelines for this plan which I am using, but it is clearly written with larger multi-staff firms in mind and so much of it does not really pertain to my little one-woman show. It is available to clients when requested.

FILING THE RETURN AND PAYING THE IRS

I will provide your returns in digital form, **not a paper copy**. If you want a paper copy, you can print it yourself or I will print documents for \$1/page. I will print up to 10 pages in the process of working on your return without cost. You will be charged for time and postage to deliver your return. Also, if you provide original documents and then wish to have them back, I will make copies of them and provide you with those at \$1/page.

E-filing: The IRS requires tax preparers to e-file returns whenever possible. It is more secure and faster to e-file than snail mail. We can e-file the current tax year and the prior two years (eg. 2020 and 2021). Under some circumstances it is not possible to e-file an amended return and I have no control over those limitations.

Snail Mailing: Some returns cannot be e-filed, such as older amended returns and those with more unusual tax reporting needs. You may also choose not to e-file, however, in that situation you will have to sign an affidavit to that effect.

Paying the IRS: When e-filing the current tax year, we can set up an **automatic payment from your bank account**. This is free and the preferred way to pay for security and speed, but I can only do it when e-filing. Other payment options are:

- 1) the IRS service Direct Pay, access through www.irs.gov, which is free.
- 2) a payment service (e.g. www.payusatax.com or www.officialpayment.com) which charges a fee for debit (usually about \$2) or credit (usually about 2% of the payment);

3) EFTPS: free, flexible, and allows you to specify whether you are making an estimated payment, tax payment, and for what year. It takes about 3 weeks from initial register to PIN receipt, then the completion of the process. Then you are set for any future payments.

4) by check be sure to put the SSN/EIN and “for [Form #] for [tax year]” to help ensure that the payment is applied to the right return and year.

Tax Refunds: You can track your refunds using “Where’s My Refund?” on the irs.gov website or using the IRS2Go app. We can call the IRS about your refund only after 12 weeks have passed.

EIP’s 1, 2, & 3: These are the stimulus payments issued during 2020 and 2021. Some of you have received these payments and others never did or received one or two but not all. These could be claimed with the 2020 and 2021 returns, but if not claimed or claimed and the IRS did not agree with you, then you will have to take that up with the IRS directly now.

BILLING AND PAYMENT FOR MY SERVICES

Because the tax laws have added on more forms and administrative requirements, I have adjusted my fee schedule so that the first tier is now for those with return which include up to 3 additional forms or schedules (not just 2). Thereafter, all tiers are for up to 3 additional forms/schedules (6, 9, 12, 15, and 15+). Also, as we are all aware, inflation exists and I am subject to it, too. When I have sent you the Filing copy, I will bill you with an invoice. Sometimes, it will not show prior payments, such as a retainer and previous consultation or extension payment, so please take that into account to reduce the balance owed if you have made such payments within the last 3 months. If I fail to bill you, please contact me.

If you would prefer a *factura*, please let me know. Note that *facturas* will include a charge of 16% added to the fee. For *facturas*, I will need your RFC, full name and Mexican address.

Full payment to me is due within 7 days of the invoice being issued. A fee of \$40 for every additional period of 30 days will be charged for late payments. If you believe you will be unable to pay in full, notify me immediately so that we can make a payment plan. Payment can be via cash (US dollars or Mexican pesos (using x-rates.com rate on date of payment)), US checks, direct deposits to either my USAA, Fidelity, or Capital One 360 accounts, or via Zelle (free) or PayPal (pay as Family and Friends or add 3% (US PayPal) or 4% (MX PayPal) to any PayPal payment to cover fees). For Zelle and PayPal you will only need my email address admin@taxesabroad.com and name Kimberly Morris. Do not use a Mexican phone number. **It would be helpful to me if you emailed me confirming how and when you paid. If you pay in cash, be sure to get a receipt from me. I give my clients many options to pay, but it can be challenging to find each payment when I do not know how and when it was made or when multiple clients are paying the same amounts on the same days.**

Please see the **Addendum** for the current service rates. For those filing past due returns, these current rates will apply for any prior year filed in 2023.

MAINTAINING RECORDS

I will retain your file for 5 years and then destroy it. However, it is your responsibility to maintain your records and the documentation necessary to support the data used in preparing your tax returns. I recommend that you keep your actual tax returns forever and that you keep the

supporting documents for at least six years and preferably ten. The exceptions are documents pertaining to assets that show original and subsequent costs (or other basis, like home improvements), which should be kept for as long as you own the asset, plus 6-10 years beyond that. Assets include items such as your home, home improvements, vehicles, equipment, and stocks. If you are still uncertain, I am happy to advise you.

Other Services Available

ITIN (Individual Tax Identification Number) Clients: You may need an ITIN if you have a foreign spouse or dependent that you wish to include on your tax return, or if as a foreigner you have US-source income (like a business or rental property in the USA) or need to claim a refund of taxes withheld. As a Certified Acceptance Agent, I can help you with the preparation of the application and certifying of documents. My rate for preparing an individual ITIN is \$275. For a family, I charge \$2 for the first person and \$200 for each person thereafter, plus postage costs are separate (\$15). Bear in mind, that ITINs are usually submitted with a tax return (except for specified exceptions). The fee for an accompanying tax return that I prepare is separate.

IRS Audit or Collections: I am no longer providing audit assistance and the IRS has become so difficult to reach that I am avoiding calls to them. Those requiring help to address an IRS collections matter should check their IRS transcripts and IRS account first before contacting me. I bill Collections work using my hourly fee (\$75/hour). To respond to questions about a return I prepared, there is usually no charge. **Please let me know about any IRS or state agency communications you receive. The IRS is often wrong in what they say you owe – because they do not have all the information or have calculated incorrectly based on incomplete information. Also, with their huge backlog, I have noticed their own transcription and other mistakes have increased.**

Tax Return Review: If you prefer to prepare your own return, I can provide a review service to see if I find anything that stands out to me as incorrect. In my practice of more than 12 years now, I have seen very few (if any) times when people have been able to prepare their own returns without error. Even with the help of software like TurboTax, returns can be incomplete, or deductions overlooked.

Preparation of Forms 1099-NEC (US contractor payments) and W-2 (employer reporting of US employee income and taxes): If you paid a US contractor more than \$600 during a calendar year, then you are required to issue the contractor a Form 1099-NEC. Similarly, if you are an employer of a US person, you are required to provide them with a Form W-2 each year. I can prepare these forms for \$40/each.

I look forward to working with you this year!

Kimberly E. Morris, MBA, EA

Addendum to My Business Basics

The following are my current **billing policies and rates**:

Service	Description	Fee (USD)
Consultation	Answering of questions, meetings, etc.	\$75/hour, with \$75 minimum; initial consultation applied to return prep fee if I prepare it
Bookkeeping	Sorting and organization of receipts and other taxpayer records; entering of excessive stock sales.	\$75/hour, with \$75 minimum
Form 4868 or Form 7004	Extension forms	Free if I file your return, otherwise \$40
Retainer	Generally, applies only to new clients	\$300 deposit towards your final return's bill
Level A Individual	Form 1040 with up to 3 additional forms/schedules*; such as SS, pensions/IRAs, with bank interest/dividends and itemized deductions	\$325
Level B Individual	Form 1040 with up to 6 additional forms/schedules*; such as having a small business or rental income, other passive income (stocks/property sales)	\$470
Level C Individual	Form 1040 with up to 9 additional forms/schedules*; such as having a small business, a few rentals, and/or significant foreign assets.	\$615
Level D Individual	Form 1040 with up to 12 additional forms/schedules*; such as having a small business(es), several rentals, partnership K-1s, and/or significant foreign assets.	\$760
Level E Individual	Form 1040 with up to 15 additional forms/schedules*; such as a more complex Level D, etc.	\$905
Level F Individual	Form 1040 more than 15 or forms/schedules*; such as Level E and other more complicated issues.	\$1050
Individual state tax returns	Each state, depending on complexity	Min. \$130
Amended 1040s	Individual returns that have been filed and need correcting	Min. \$295; and free if it was my error on the original return
Form 8938	Disclosure of Foreign accounts exceeding relevant limits	\$75, for up to 3 accounts; \$20/each thereafter
Reporting Forms 1099-R	Retirement accounts	Free up to 3 1099-R's, \$20/each thereafter
Reporting Forms 1099-MISC, -NEC	Contract work income and royalties	Free up to 3 1099-MISC's, \$20/each thereafter

Schedules K-1	Partnership income reports to partner	Free up to 3 K-1's, \$20/each thereafter
Form 4684	Casualty and Thefts losses	\$150
Form 1045	Net Operating Loss Carryback	\$350
FBAR Form 114	Disclosure of Foreign financial accounts if sum of highest balance exceeds USD 10,000 value	\$75, for up to 3 accounts, \$20/each account thereafter
Form 1040NR	Individual return for nonresident alien (NOT for green card holders)	\$325
Form 709	Gift tax	\$125
Form 706	Estate tax initial return	Minimum \$450 (no longer providing this service)
Form 990N	E-postcard annual return for tax-exempt organization	\$75
Form 990EZ	Annual return for tax-exempt org with gross receipts of \$50K-\$200K	\$295
Form 990	Annual return for tax-exempt org with gross receipts >\$200K	\$350
Form 1041	Estate tax annual return	Minimum \$450
Preparing Forms 1099-MISC,-NEC	Preparation of Form 1099-MISC or 1099-NEC for contractors paid more than \$600 during calendar year	\$40/form
Out-of-Pocket Expenses	Photocopies, postage, etc.	Copies \$1/page; Postage \$15 min.; Cost plus 10% for other expenses
Travel Fee	Travel to/from client's home or other destination	\$40 RT + \$1/mile over 10 miles.
Too close to deadline surcharge	Providing tax information within 3 weeks of a deadline, expecting the return to be finished to file before the deadline	\$50, or \$100 if within 10 days of deadline
Streamlined Offshore Disclosure	Either Domestic or Foreign, allows someone who has not been filing, or has filed foreign accounts information in error, to avoid penalties and become compliant. Requires 3 past year tax returns and 6 past year FBARs.	Streamlined Disclosure statement (Form 15342) \$150; returns and FBARs at cost shown above (Retainer of \$1500)
ITIN application	The Form W-7 allows a foreigner to apply for an IRS processing number (an Individual Tax Identification number)	For W-7 preparation and Certificate of Accuracy \$250; postage estimate \$15; and other expenses at cost
Other forms		To be determined by case

* No charge for Forms 8879, 8949 nor 4868 filed with return. On Schedule E (Rentals & Royalties) each column counted as a separate form. Schedule E, page 2 is a separate form from Schedule E. Form 1040/1040SR/1040NR, includes any and all of the Schedules 1-3.