

# Nexus Financial Resource Ventures - Certified Public Accountant

## Schedule of Charges - January 2025

This is my menu of services with my currently listed rates. The fee charged will be the higher of either the time involved or the amounts on the schedule for each form completed. Time is charged in 0.1 hour increments, or every 6 minutes. 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 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
Schedule B	Schedule B required, passive income greater than \$1,500	70
8889	Health Savings Accounts	50
540NR	(Partial year) Surcharge in addition to fee above	100
Schedule CA	C.A. Adjustments form	60
Other States	Out-of-State return	180
2441	Child and Dependent Care Expense Deduction	70
8812	Additional Child Tax Credit	65
8962	Premium Tax Credit	80
EIC	Earned Income Tax Credit	90
4952 & CA 3526	Investment Interest Expense Deduction	80
8283	Non-Cash charitable contributions over \$500	Each 50
Schedule C	Income from business	360
Schedule SE	Self-employment Social Security	60
8829	Business use of home	125
3805V	Federal or State Net Operating Loss carryforward	110
5329	Additional Taxes on Qualified Plans	90
	SEP/Keogh deductions calculations	60
8606	Non-deductible IRA	Each 50
8995	Qualified Business Income Deduction	90
Schedule D	Capital Gain/Losses each brokerage +\$80 crypto brokerage +\$80	Min: 180
Schedule D	Sale of employee option stock	Each: 100
8960	Net Investment Income Tax	80
8959	Additional Medicare Tax	90
8582 / 3801	Passive activity loss limitations	165
Schedule E	K-1 from partnerships, corporations, trusts & estates	Each 75
Schedule E	Rental, per rental property including depreciation, each rental	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
5695	Residential Energy Credit	90
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

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

<b>Broker Opinion of Value of a business</b>	<b>2500</b>
<b>Business brokering: We will market and sell your business for you</b>	
<b>Seller Representation for commercial real estate sales</b>	<b>Price Sold</b>
<b>Landlord representation for commercial leasing</b>	<b>Commission rate</b>
<b>Tenant representation for commercial leasing</b>	<b>Commission</b>

### Bookkeeping and Accounting packages

Sapphire	Chief Financial Officer	Greater of \$2000/mo or	1% of revenue
Diamond	Accounting information system design and management		Min/mo: 800
Quartz	Financial statements based on bank & credit transactions		Min/mo: 350
Garnet	Fraud investigation, clean up existing books		Ret: 9000
Sales tax returns	File sales tax return with CDTFA every quarter		Min/filing: 350
Issue 1099's	Produce 1099-INT, 1099-DIV, 1099-NEC, 1099-MISC		Min: 350

### 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	Fiduciary Returns	Min: 400
541	California Fiduciary returns	Min: 300
1065	Partnership, Federal	Min: 500
565	Partnership, California	Min: 300
CA 568	Partnership LLC or SMLLC	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

<b>Tax preparation, analysis and projection hourly billing rate</b>	<b>\$350</b>
<b>CPA: Phone consultations or face-to-face meeting hourly billing rate</b>	<b>\$350</b>
<b>Tax law research hourly billing rate</b>	<b>\$350</b>
<b>Tax resolution or representation with the IRS, FTB, or CDTFA hourly billing rate</b>	<b>\$350</b>

### 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**