

**CORPORACIONES USA INC**  
**2015 Professional Services Fee Schedule**

**This Information is Private and Confidential**

Please note that this schedule is not all inclusive and may be modified during the year to add forms and other services without prior notice.

**For Per Hour Work (Accounting, Audit, Tax, Litigation Support, & Consulting):**

Senior Accountant	\$195.00	Per hour
Staff Accountant	\$115.00	Per hour
Accounting Clerk	\$75.00	Per hour

**Main Federal Tax Forms (for individual income tax returns):**

Form 1040EZ (Wages and Interest Income only)	\$145.00	Per form
Form 1040A (Dependents, Wages, Interest, Dividends, Dependents, College Credits, and Day Care, additional forms not included)	\$160.00	Per form
Form 1040 (Regular Return, without required schedules)	\$190.00	Per form

**Schedules and additional forms for individuals according to need:**

Schedule A (Itemized Deductions)	\$65.00	Per form
Schedule B (Interest and Dividends)	\$40.00	Per form
Schedule C-EZ (Sole Proprietor Business- EZ- does not include bookkeeping)	\$65.00	Per form
Schedules C (Sole Proprietor Business- long form- does not include bookkeeping)	\$190.00	Per form
Schedule D (Capital Gains, includes Form 4797 if necessary)	\$65.00	Per form
Schedule E Page 1 (Rental Income)	\$95.00	Per property
Schedule E Page 2 (Income from S Corps, Partnerships, & Trusts)	\$40.00	Per schedule k-1
Schedule F (Farm Income)	\$65.00	Per form
Schedule H (Household Employees)	\$50.00	Per form
Form 1040 NR-EZ (Non Resident EZ)	\$190.00	Per form
Form 1040 NR (Non Resident- long form)	\$285.00	Per form
Form 1040X (Amended Return- includes amended Form 1040, but without schedules)	\$315.00	Per form
Form 1045 Application for tentative refund	\$145.00	Per form Per country listed and
Form 1116 (Foreign Tax Credit)	\$65.00	income type
Form 2106 EZ (Employee Business Expense EZ)	\$25.00	Per form
Form 2106 (Employee Business Expense- long form)	\$65.00	Per form
Form 2441 (Day Care)	\$25.00	Per form
Form 2555 EZ (Foreign Earned Income Exclusion- EZ)	\$190.00	Per form
Form 2555 (Foreign Earned Income Exclusion- long form)	\$250.00	Per form
Form 3903 (Moving Expenses)	\$25.00	Per form
Form 4562 (Depreciation and Amortization)	\$65.00	Per form
Form 4684 (Casualties and Thefts)	\$40.00	Per form
Form 4835 ( Farm Rental Income)	\$65.00	Per form
Form 4852 (Substitute Form W-2)	\$50.00	Per form
Form 4868 (Extension on Time to File)	\$0.00	Per form
Form 6252 (Installment Sale Income)	\$65.00	Per form
Form 8829 (Business Use of Home)	\$25.00	Per form
Form 8938 Statement of Specified Foreign Financial Assets	\$315.00	Per form
Form TDF 90-22.1 (Report of Foreign Bank Account)	\$190.00	Per form
Form W-7 (Application for IRS Individual Taxpayer Identification)	\$190.00	Per Form

No charges on Schedules and Forms SE, EIC, 2210, 1040ES, 6251, 8582, 8867, 8863, or 8917

<b>State and City Individual Income Tax Returns</b>	\$65.00	Per state or city
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**Payroll & Contractor Returns**

Form W3 Transmittal of wage and tax statements	\$75.00	Per form
Form W2 Wage and employee tax statement	\$15.00	Per employee
Form 1096 Annual summary and transmittal of US Information Returns	\$75.00	Per form
Form 1099 Series	\$15.00	Per contractor
Form 941 or 944 Employers Quarterly and Annual Fed Tax	\$75.00	Per form
Form 940 Employers Annual Fed Unemployment Tax	\$75.00	Per form
Form 945 Annual Return of Withheld Fed Income Tax	\$75.00	Per form

**Federal (Corporate):**

Form 1120 US Corporation Income Tax	\$485.00	Per form
Form 1120-S US Income Tax Return for an S Corp (includes Schedule K-1)	\$485.00	Per form
Form 1120-H US Income Tax Return for Homeowners Assoc	\$485.00	Per form
Form 1120-F US Income Tax Return for a Foreign Corporation	\$610.00	Per form
Form 1120-X Amended US Corporation Income Tax Return	\$610.00	Per form
Schedule D (Capital Gains, includes Form 4797 if necessary)	\$65.00	Per form
Schedule M-3 Net Income (Loss) Reconciliation	\$485.00	Per form Per country listed and
Form 1118 Foreign Tax Credit	\$65.00	income type
Form 2553 Election by a Small Business Corporation	\$60.00	Per form
Form 4562 Depreciation and Amortization	\$65.00	Per form
Form 5471 (Information Return of US Person with respect to Certain Foreign Corps) Short Form	\$360.00	Per Form
Form 5471 (Information Return of US Person with respect to Certain Foreign Corps) Long Form	\$625.00	Per Form
Form 5472 Information Return of a 25% Foreign Owned US Corp	\$65.00	Per form
Form 7004 Application for Automatic Extension of Time to File	\$0.00	Per form
Form 8858 (Information Return of US Persons with respect to Foreign Disregarded Entities)	\$235.00	

No charges on Schedules and Forms 1120-W, 2220

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**Federal (Partnerships and LLC):**

Form 1065 US Return of Partnership Income (includes Schedule K-1)	\$485.00	Per form
Schedule D (Capital Gains, includes Form 4797 if necessary)	\$65.00	Per form
Schedule M-3 Net Income (Loss) Reconciliation	\$385.00	Per form
Form 1118 Foreign Tax Credit	\$65.00	Per country listed and income type
Form 4562 Depreciation and Amortization	\$65.00	Per form
Form 7004 Application for Automatic Extension of Time to File	\$0.00	Per form
Form 8825 Rental Real Estate Income & Expense	\$95.00	Per Property
Form 8865 Return of US Person with regard to Certain Foreign Partnerships Short Form	\$360.00	Per form
Form 8865 Return of US Person with regard to Certain Foreign Partnerships Long Form	\$625.00	Per form
Forms 8804, 8805, & 8813 Partnership Withholding Taxes	\$75.00	For the set of forms

**Federal (Trusts & Estate Income):**

Form 1041 Income Tax Return for Estates and Trusts (includes Schedule K-1)	\$485.00	Per form
Schedule D (Capital Gains, includes Form 4797 if necessary)	\$25.00	Per line item
Form 1118 Foreign Tax Credit	\$65.00	Per country listed and income type
Form 4562 Depreciation and Amortization	\$15.00	Per asset (Minimum \$50)
Form 7004 Application for Automatic Extension of Time to File	\$0.00	Per form
Form 56 Notice Concerning Fiduciary Relationship	\$65.00	Per form

**Federal (Not for Profit):**

Form 990 Return of Organization Exempt from Income Tax	\$625.00	Per form
Form 990 EZ Return of Organization Exempt from Income Tax	\$360.00	Per form
Form 990-T Exempt Organization Business Income Tax	\$190.00	Per form
Form 8868 Application for Extension of Time to File	\$0.00	Per form
Form 4562 Depreciation and Amortization	\$65.00	Per form

**Federal ( Gift and Estate Tax):**

Form 706 Estate Tax Return	\$1,940.00	Minimum per form
Form 709 Gift and Generation Skipping Transfer Tax Return	\$200.00	Per form
Form 56 Notice Concerning Fiduciary Relationship	\$65.00	Per form

**Federal (Excise):**

Form 720 Quarterly Federal Excise Tax Return	\$65.00	Per form
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**State and City Business Returns:**

State Corporate Income Tax Return	\$100.00	Per form
State Application for extension of time to file	\$0.00	Per form
State Estate Tax Return	\$315.00	Per form
State Partnership Tax Return	\$65.00	Per form
State Application to Report and Collect Tax (if you have SSN or ITIN)	\$125.00	Per form
State Application to Report and Collect Tax (if you do not have SSN or ITIN)	\$440.00	Per form
Sales and Use Tax Return	\$65.00	Per form
Communications Tax Return (minimum \$50.00)	\$15.00	Per taxing jurisdiction
State Solicitation of Contributions Registration	\$190.00	Per form
State Unemployment Tax Return	\$65.00	Per form
Local Personal Property Tax Return	\$125.00	Per form

**Generic Federal and State Forms:**

Power of Attorney	\$0.00	Per form
Change of Address	\$120.00	Per form
Request for a Collection Due Process Appeal	\$190.00	Per form
Form SS-4 Application for EIN (if you have SSN or ITIN)	\$185.00	Per form

We prepare returns for all 50 States

Note: These fixed fees are based on the complexity and average time required to prepare the above forms and schedules

Note: On zero activity returns the cost of preparation is one half the above stated cost.

Note: Any forms not listed here will be charged on the amount of time required to prepare them at \$150 per hour.

**Other fees:**

Certified Mail on correspondence	At cost	See postage rates
Monthly Basic Mail Box License	\$95.00	
Monthly Delux Mail Box License	\$120.00	
Check deposit service	\$15.00	Per deposit slip
E-Batch Electronic Payment Service	\$75.00	
Registered Agent Service	\$99.00	Per year
Notary fees	\$10.00	Per notarization
Florida Corporation (includes filing fees)	\$545.00	
Florida LLC (includes filing fees)	\$545.00	
DBA (Fictitious Name) Registration	\$175.00	Plus \$35 Publication
Black Book for Corporations or LLC's (includes certificates, register, and dry seal)	\$180.00	
Prepare and file articles of amendment	\$185.00	
Corporate annual report to Florida secretary of state	\$75.00	Plus \$150
LLC annual report to Florida secretary of state	\$75.00	Plus \$138.75

Note: Travel time within the South Florida area is not charged.

Note: Short telephone calls of less than 6 minutes are not charged.

Note: This Professional Services Fee Schedule forms a part of your Engagement Letter.