

Robert C. Rowland, CPA

4960 S. Gilbert Rd, Suite 1-611

Gilbert, Arizona 85249

(520) 319-0077 FAX 319-0076

Client: _____ Tax Year **2019****Personal Returns**

Long Forms - Fed & State	\$ 400
Short Form - Fed & State	230
Short Fed and Long Arizona	300
Other State Return	180
Early Season Discount (prior to February 20th)	(25)
Incomplete Tax Organizer surcharge	25

Income Items

Interest & Dividends - First	17
Thereafter \$3.5 each x _____	_____
Business/Farm	175
Rental \$31 each x _____	_____
Partnership, S Corp, Estate or Trust \$35 each x _____	_____
Passive Activity Loss Limitation	75

Schedule D Items

Stock Sale - First	25
Thereafter \$17 each x _____	_____
Bad Debt Loss	40
Tax Deferred Exch. (Section 1031)	200
Residence Sale	80
Other Sale	100
Installment Sale - First Year	100
-Subsequent Years	35
Capital Loss Carryforward	35
Foreclosure/Repossession	150
Capital Gains/Dividend Tax Calculation	30

Pension Items

IRA Deductible Calculation	50
SEP/Keogh Calculation	50
Non-Deductible IRA - Form 8606	25
Premature Distribution (10% penalty)	25

Adjustments to Income

Self-Employed Health Insurance	10
Health Savings Account (HSA)	35
Foreign Income Exclusion	130
Student Loan Interest Deduction	20
Tuition Deduction	20
Qualified Business Inc Deduction	100

Deductions (Additional Forms)

Investment Interest	\$ 40
Non-Cash Contribution (over \$500)	45
Casualty Loss	100

Other Schedules

Depreciation \$13 each x _____	_____
Estimated Tax - Federal	45
Estimated Tax - State	35
Self-Employment Tax	28
Underpayment Penalty	40
Net Operating Loss Calculation	100
Alternative Minimum Tax	105
Home Office	55

Tax Credits

Dependent Tax Credit	40
Education Credit	45
Child Care Credit	45
Foreign Tax Credit	75
Energy Credit	30
Earned Income Credit	45
Arizona Credits - Forms 301 & _____	50

Other Items

Rework - Client Change	50
Extension	50
Taxable Social Security Calculation	30
Medicare Tax on High Earnings	25
Medicare Tax on Investment	25
Health Ins subsidy/penalty calc	65
After MARCH 20th Surcharge	25
Foreign Asset Reporting	125

Total Fees for Returns \$ _____

Retainer - Audit Representation

(nonrefundable)(Arizona residents only) 8% of total fees _____

Mailing/Delivery _____

Total Owed \$ _____