

John Gallo CPA LLC
 2500 East 168th Avenue
 Brighton, CO 80602
 303.817.7855
 303.452.9693fax
john@johngallocpa.com

SCHEDULE OF ESTIMATED MINIMUM CHARGES FOR INDIVIDUAL RETURNS FOR 2012.

Schedule of Minimum charges as of January 2013 Work in addition to what is typical for a form will be charged at standard hourly rates. This is our fee schedule for individual income tax preparation. This schedule should give you a good idea of the estimated costs to prepare your individual income tax return.

These rates are subject to change without notice. The fee for your income tax preparation does not include services rendered in connection with other consultations, financial statement preparation, bookkeeping, accounting work, audits, phone calls, training, or counseling during the year. These are billed separately. Payment for returns is due when they are picked up.

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|-----------------|------------------------------------------------------------------------------|------------|
| Personal return | | |
| 1040 and 104 | Standard deduction, no itemized deductions or Schedule B | 130 |
| 1040 and 104 | Long form w/ schedule A | 175 |
| Schedule B | Interest/dividends first five items | 25 |
| | Additional lines | \$5 each |
| W2/1099 | in excess of 4 per person each | 5 |
| 1099 | Other than Schedule C including unemployment 1099G | 25 |
| 1099R Penalty | Penalty for early withdrawal computations | 25 |
| Schedule C or F | Business/Farm--minimum | 120 |
| | Vehicle actual expenses | 40 |
| | Mileage expenses | 25 |
| | Office in home | 50 |
| | Depreciation/179 per item | 15 |
| Schedule D | Capital Gain/Loss \$10 each line Minimum \$60 | |
| Schedule E | K-1. \$5 per line minimum \$25 each | |
| | Rental each property | 50 |
| | Depreciation per item | 10 |
| Schedule EIC | Earned Income Credit | 50 |
| Schedule H | Household employment | 100 |
| Schedule SE | Self employment tax | 25 |
| 1116 | Foreign Tax Credit | 30 |
| 2106 | Employee business expense | 50 |
| 2210 | Late payment penalty | 25 |
| 2441 | Child care | 40 |
| 2555 | Foreign income exclusion | 75 |
| 3903 | Moving expense | 50 |
| 4137 | Tips | 25 |
| 4684 | Casualty/theft loss | 100 |
| 4797 | Sale of depreciable property per item | 175 |
| 4952 | Investment interest | 50 |
| 4972 | Lump sum distribution each | 100 |
| 6251 | Alternative Minimum Tax | 120 |
| 8283 | Non Cash charitable contribution each | 25 |
| 8582 | Passive loss | 75 |
| 8606 | Non Deductible IRA | 35 |
| | Other IRA/H.S.A./MSA/SEP/SIMPLE/401k FORMS EACH | 25 |
| 8824 | Like kind exchange | 500 |
| 8963 | Production deduction (minimum) | 175 |
| | Education credit/deductions | 50 |
| | Other credits | 50 |
| | Forms/Schedules not listed minimum | 50 |
| | Extensions | 35 |
| | Repossessions/foreclosure/COD income | 200 |
| 1040ES/104ES | Estimated payment | 50 |
| W4 | Recomputations/estimates | 50 |
| | Surcharge for part year Colorado resident | 50 |
| | Other state return minimum | 75 |
| | Surcharge for information received less than two weeks before any deadline | 25% of fee |
| | Replying to IRS/state tax letters (not audits)minimum each | 65 |
| Hourly fees | | |
| | Individual Income Tax preparation | 150 |
| | Business Tax preparation | 175 |
| | Tax planning | 195 |
| | Bookkeeping | 95 |
| | Business consulting and planning | 195 |
| | Audit representation | 175 |
| Prior years | Full estimated fee in advance of any work including 20% prior year surcharge | |