



Messere & Messere
Financial Services, LLC

Schedule of Fees (effective January 1, 2024)

Important Update – Signed authorization forms and payment of tax preparation fees must be received by our office prior to the e-filing of tax returns – No Exceptions

INDIVIDUAL RETURNS

	\$
Federal-1040	200 Base Fee*
Child 1040 with parent return (W-2 only) (includes 1 state)	75
Schedule A (Itemized Deductions)	100-150
Schedule B (Interest & Dividends)	50 & up
Schedule C (Profit or Loss From Business)	150-& up
Schedule D (Capital Gains/Losses - summary)	75
Form 8949 (Capital Gains/Losses - transaction details)	50 & up
Schedule E (Page 1 - Rental Income/Loss) (\$150 for first property/\$85 each additional)	150 & up
Schedule E (Page 2 – Income/Loss from Partnerships & S-Corps)	75
K-1s (from 1065/1120-S)	50 & up
Schedule SE (Self-Employment Taxes)	25 each
Schedule EIC (Earned Income Credit)	100
Form 8867 –Due Diligence Checklist for EIC & Other	25 each
Form 2441 (Child Care Expenses)	50 & up
Form 7203 (S Corporation Shareholder Basis Limitations)	100
Form 8812 (Credits for Qualifying Children & Other Dependents)	50
Form 4562 (Depreciation)	50 & up - each
Form 4797 (Sales of Business Property)	150 & up
Qualified Business Income Deduction (Sec. 199A)	100 & up
Form 8283 (Non-Cash Charitable Contributions)	25 - 50
Form 8582 (Passive Activity Loss Limitations)	75 & up
Form 8863 (Education Credits)	50 & up
Form 8889 (Health Savings Account)	25
NOL (Net Operating Loss Elections)	100
NJ -1040/ NY- IT201/203 & other States	75 Base Fee each state*
NJ Schedules (BUS 1 & 2, COJ, DOP)	25 each
Estimated Tax calculation & vouchers (includes federal and 1 state)	150 & up
Extensions (includes federal and 1 state)	150
E-filing (this fee will be waived for invoices in excess of \$500)	25*
Form 1040X (Amended Federal Income Tax Return)	300 & up + add'l forms
Amended State Tax Returns	75 each (with federal)
Form 2848-Power of Attorney / Form 8121-Tax Information Authorization	125 each

TAX RETURNS FOR PARTNERSHIPS & S-CORPORATIONS

Base fee for Federal 1065 (Partnership) /1120S (S-Corp) /1120 (C-Corp)	500
State Partnership Tax Returns	250
State Corporation Tax Returns	350
Form 8825 Real Estate Income & Expenses for a Partnership or S-Corp	150
K-1s for each partner/shareholder	50 & up
NJ CBT-150 Statement of estimated NJ Corporation Taxes	50
NJ Part-100 Partnership Return Voucher	50
Extensions for business tax returns (includes federal and 1 state)	150
Amended Business Tax Returns	500 & up

1099s

1099-NEC, Misc, R, INT, etc. (includes mailing to recipients)	25 each
1096 Summary (includes e-filing)	125 each

Time spent to obtain W-9 info is not included in above filing fees and will be billed at current hourly rates

ACCOUNTING & TAX SERVICES (Hourly rates)

Accounting & Tax Services - Consulting, Planning, Projections, etc. – Partners	\$205
Accounting Services - Staff	\$115
Bookkeeping Services - Staff	\$90-95

*Minimum fee for tax preparation - \$300 per return (exception for the child of a tax client)

A late fee of \$25 will be assessed for any balance that remains open after 30 days, and for each month thereafter.