

**BIEHN AND ASSOCIATES, TAX AND BUSINESS SERVICES**  
**PROFESSIONAL FEES FOR SERVICES RENDERED (Tax Year 2025 Returns)**

<b><u>BASIC 1040 – 540:</u></b>	1040 - 540 ITEMIZED A/B. ....	\$ 225.00/\$255.00
	540 NR. ....	\$ 75.00 AND UP
	OUT-OF-STATE / CITY RETURNS (PER RETURN) .....	\$ 135.00 AND UP
	F8615 CHILDREN'S RETURN. ....	\$ 55.00 AND UP
	ELECTRONIC FILING WHEN APPLICABLE. ....	INCLUDED IN ABOVE

**BUSINESS SCHEDULES and RETURNS:**

SCHEDULE C/F (based on complexity). ....	\$ 135.00 AND UP
ESTIMATED TAX PAYMENT VOUCHERS. ....	\$ 35.00
SALES TAX / CITY OF L.A BUSINESS TAX RETURNS .....	\$ 95.00 AND UP
1099 / W -2'S (includes W -3 and 1106). ....	\$ 20.00 EACH
BUSINESS RETURNS 1065, 1120, 1120S, 1041 ETC. (based on complexity) \$	395.00 AND UP
ELECTRONIC FILING WHEN APPLICABLE. ....	INCLUDED IN ABOVE
QBI. ....	\$75.00 AND UP

**SCHEDULE E:**

RENTAL - FIRST YEAR SET -UP. ....	\$ 115.00 AND UP
RENTAL - SUBSEQUENT YEAR. ....	\$ 85.00 AND UP
PARTNERSHIPS, S -CORPS, ESTATES, LLC'S. ....	\$ 30.00 AND UP
PASSIVE LOSS ACTIVITY (F8582). ....	\$ 30.00 AND UP
AT RISK CALCULATION (F6198). ....	\$ 30.00 AND UP

**SALES OF ASSETS:**

SCHEDULE D (each transaction).(INCLUDES CRYPTOCURRENCY) ...	\$ 7.00 AND UP
TAX BASIS RECONCILIATION FORM 8949. ....	\$ 30.00 AND UP
SALE OF RESIDENCE CALCULATION .....	\$ 170.00 AND UP
SALE OF RENTAL .....	\$ 205.00 AND UP
INSTALLMENT SALE (year of sale). ....	\$ 25.00 AND UP
TAX DEFERRED EXCHANGE (Sec. 1031). ....	\$ 375.00 AND UP
SHORT SALES / FORECLOSURES / REPOSSESSIONS. ....	\$ 225.00 AND UP

**SCHEDULE A AND OTHER BUSINESS EXPENSE SUPPORTING SCHEDULES:**

NON-CASH CONTRIBUTIONS / PROFESSIONAL SCHEDULES .....	\$ 15.00 AND UP
AUTO EXPENSES (F2106 / SCHEDULE C) .....	\$ 50.00 AND UP
CASUALTY LOSS. ....	\$ 45.00 AND UP
MOVING EXPENSE .....	\$ 40.00

**CREDITS:**

CHILD & DEPENDENT CARE CREDIT .....	\$ 40.00
CHILD/FAMILY TAX CREDIT. ....	\$ 40.00
EDUCATION CREDITS and TUITION DEDUCTION .....	\$ 40.00
FOREIGN TAX CREDIT. ....	\$ 30.00 AND UP
GENERAL BUSINESS CREDIT C/O .....	\$ 15.00
RESIDENTIAL AND NON-BUSINESS ENERGY CREDITS. ....	\$ 85.00 AND UP
ELECTRIC / FUEL CELL VEHICLE CREDITS FORMS 8910/8936/8834. ..	\$ 150.00 AND UP
ADOPTION CREDIT. ....	\$ 115.00 AND UP
HEALTH INSURANCE PREMIUM CREDIT FORM 8962. ....	\$ 40.00 AND UP

**SPECIAL COMPUTATIONS AND OTHER SERVICES:**

ROTH IRA CONVERSIONS .....	\$ 40.00
IRA / KEOGH / SEP DEDUCTIONS/ROTH IRA CONTRIBUTIONS .....	\$ 20.00
PENSIONS / IRA / KEOGH / SEP DISTRIBUTIONS .....	\$ 15.00 AND UP
EDUCATION / HEALTH SAVINGS ACCOUNT DISTRIBUTIONS. ....	\$ 15.00 AND UP
OFFICE-IN-THE-HOME (F8829). ....	\$ 75.00 AND UP
INVESTMENT INTEREST EXPENSE (F4952). ....	\$ 30.00 AND UP
CANCELLATION OF DEBT (F982). ....	\$ 75.00 AND UP
PRODUCTION ACTIVITY DEDUCTION (F8903) .....	\$ 40.00 AND UP
NET INVESTMENT INCOME TAX (F8960) .....	\$ 25.00 AND UP
W-4 CALCULATIONS .....	\$ 40.00 AND UP
2026 TAX PROJECTION .....	\$ 115.00 AND UP
EXTENSIONS (federal / state if required) .....	\$ 25.00 EACH
CONSULTATIONS / AUDITS .....	\$ 115.00 per hour
NET OPERATING LOSSES .....	\$ 225.00 AND UP
MISCELLANEOUS FORMS & CALCULATIONS .....	AS REQUIRED
FEDERAL EXPRESS / EXPRESS MAIL .....	\$ 40.00
EXTENSION.....	\$25.00
RUSH FEE(TAX DOCS RECEIVED WEEK OF DUE DATE*).....	\$100.00

**REGULAR MAILING AND HANDLING TAX AGENCY CORRESPONDENCE STILL NO CHARGE**

*\*This does not include additional documents sent in after initial appointment.*