



THE FIDUCIARY'S FRIEND, LLC

www.fiduciarysfriend.com

The Fiduciary's Friend, LLC takes pride in being transparent and having a simple fee structure. Most business services and tax returns will fit into the fees described below:

PERSONAL INCOME TAX PREPARATION I competitively offer a simple fee range of \$150 to \$350 for most federal personal tax returns with the average state tax preparation fees for Delaware (\$60), Maryland (\$65), New Jersey (\$70) and Pennsylvania (\$60).	SMALL BUSINESS AND LLC TAX PREPARATION Small businesses are commonly reported on the personal tax return on Schedule C. The typical fee range is \$250 to \$350 with additional charges for any state filing requirements.
ESTATE AND TRUST INCOME TAX PREPARATION My average fee for the preparation of the federal fiduciary income tax returns is \$325, with the average state fiduciary tax preparation fees for Delaware (\$60), Maryland (\$65), New Jersey (\$70) and Pennsylvania (\$60).	GIFT AND ESTATE TAX PREPARATION As there are too many variables to consider in preparing the IRS Form 706 and IRS Form 709, as well as the state inheritance and/or estate tax returns, I must simply quote my hourly rate of \$150 per hour for tax preparation.
PARTNERSHIP, CORPORATE AND S-CORP TAX PREP My fee range is \$445 to \$800 for partnership, corporate and S-Corp tax preparation, with the average state partnership, corporate and S-Corp preparation fees for Delaware (\$60), Maryland (\$65), New Jersey (\$70) and Pennsylvania (\$60).	BUSINESS FORMATION I can create an LLC, Partnership or Corporation for \$275 plus the state filing fees. This includes the preparation of the Articles, obtaining the tax identification number and preparation of the Operating Agreement.
S-CORP ELECTION Conversion of a business into an S-Corp can be done for a fee of \$100. This is a good way to save on self-employment taxes and implement advantageous executive benefits.	ESTIMATED TAX PAYMENTS Proper tax planning and budgeting is essential to cash flow. I can help generally for \$50 to \$100 for all four payment calculations including adjustments.
RETURNS OF TAX-EXEMPT ORGANIZATIONS My average fee for the preparation of the IRS Form 990 is \$450.	CONSULTATION All consultations and telephone conferences are FREE in good faith.

My fees are an attempt to coincide with expected time spent. I have a short list of additional fees that might be incurred depending on the tax and accounting situation or the client's level of readiness:

- Any tax returns that require paper filing \$35
- Clients who introduce significant changes or additions after a return is prepared \$150/hour
- Extensive research, coordinating with attorneys, business consultation, writing correspondence and responding to tax authority notices \$150/hour

Please do not hesitate to contact me with your questions or concerns.