

FEE SCHEDULE AS OF JANUARY 1, 2013
(Established January 1, 2013 replacing January 1, 2006)

A new engagement letter and Consent to Use Tax Information Authorization are required to be signed each year.

<u>SERVICE</u>	<u>RATE</u>
CPA Services:	
Compilation of Financial Statements	150.00 per hour
Special Consulting	150.00 per hour
Tax Preparation/Planning	120.00 per hour
Business Consulting/Accounting	120.00 per hour
Payroll Tax Accounting	120.00 per hour
General CPA Services	120.00 per hour
Special Secretarial Services	25.00 per hour
Staff Services: Adjusted 1/1/06	
Computer Data Entry	35.00 per hour
Record Keeping	35.00 per hour
Special Secretarial Services	25.00 per hour
Tax Data Entry	50.00 per hour
Record Keeping Setup	50.00 per hour

A 2% discount may be deducted if payment in full is received within 15 days of invoicing. If not paid after 90 days from the invoice date, a 1% per month service fee will be added to the balance. No additional tax work will be done for clients with delinquent unpaid balances in their account.

A \$25.00 service fee will be charged on each check returned.

JJD/lh