

Fisher · Ring, LLC
MINIMUM TAX PREPARATION FEE SCHEDULE
for 2010 INCOME TAX RETURNS
Effective January 1, 2011

BASIC RETURNS	
Federal Long Form 1040 (incl. applicable Schedule A) and One State of Residence Return (excludes form 8453) (see #1 below)	\$495
Federal Short Form 1040A and One State of Residence Return (excludes form 8453) (see #1 below)	\$395

OTHER REGULAR FORMS					
1040-ES	Estimated Tax Instructions and/or Vouchers	\$ 20	6781	Sec. 1256 Contracts & Straddles	\$120
Sch. B	Interest & Dividend Income (per item)	\$ 10	8283	Noncash Charitable Contributions	\$ 90
Sch. C	Profit or Loss From Business (see #2 below)	\$200	8453	Tax Transmittal for E-filed Return (see #6 below)	\$125
Sch. D	Capital Gains & Losses (per item) (See #3 below)	\$ 10	8582	Passive Activity Loss Limitation	\$ 80
Sch. E,p.1	Rental & Royalty Income – per property	\$120	8606	Nondeductible IRAs	\$ 30
Sch. E,p.2	Partnership, S-Corps, Trusts – per K-1	\$100	8615	“Kiddie” Tax	\$ 90
Sch. H	Household Employment Taxes	\$125	8801	Credit for Prior Year Minimum Tax	\$ 80
Sch. SE	Self-Employment Taxes	\$ 50	8812	Additional Child Tax Credit	\$ 30
1116	Foreign Tax Credit (when applicable)	\$ 90	8814	Parent’s Election to Report Children’s Inc.	\$ 95
2106	Employee Business Expenses	\$ 80	8829	Business Use of the Home	\$120
2210	Underpayment of Estimated Tax	\$ 60	8863	Education Credits	\$ 80
2441	Child & Dependent Care Credit	\$ 90	8903	Domestic Production Activities Deduction	\$120
4562	Depreciation & Amortization (see #4 below)	\$ 50	8908	Energy Efficient Home Credit	\$ 50
4797	Sales of Business Property (each)	\$ 90	8910	Alternative Motor Vehicle Credit	\$ 50
4868	Automatic 6-month Extension (see #5 below)	\$ 95	8917	Tuition and Fees Deduction	\$ 80
4952	Investment Interest Expense	\$ 60	9465	Installment Agreement Request	\$ 90
5329	10% Early Withdrawal Tax	\$ 40	Other State	Each Additional Non-Resident or Part-Year Resident	\$120
5405	1 st Time Homebuyers Credit or Repayment	\$ 75			
5695	Residential Energy Credit	\$ 75	502CR	Personal Income Tax Credit (MD)	\$ 30
6251	Alternative Minimum Tax	\$ 95	502DM	Decoupling Modification (MD)	\$ 50
6252	Installment Sale Income (each)	\$ 90	502UP	Underpayment Penalty (MD)	\$ 10

NOTES

- #1 – This fee includes the basic return for your State of residence as of December 31, 2010.
- #2 – This charge assumes that you have provided correct and complete information. There will be additional charges for completing, correcting or adjusting Quickbooks or other financial information.
- #3 – This charge assumes that you have provided complete and accurate gain/loss information for financial transactions (typically securities trades) in the IRS-approved form. There will be additional charges for obtaining, computing and compiling gain/loss information if not provided in the acceptable form.
- #4 – This charge will apply if Federal and/or State depreciation/amortization schedules must be maintained, whether or not form 4562 is required.
- #5 – In addition to the extension form fee, there will be a charge for the calculation of payment due, if any, with the extension.
- #6 – This charge is for information the taxing authority will not accept in electronic form, such as attachments to Schedule D or any attachments related to noncash contributions. If applicable, these items must be mailed separately with Form 8453 within a limited period of time.

DISCOUNTS, SURCHARGES AND IMPORTANT DATES

- If you provide us with all information available to you on or before **February 19, 2011**, (with any additional information provided as soon as it is available), we will give you a 10% discount off your tax preparation fees.
- If you provide us with all your information on or before **March 19, 2011**, your fee will be based on our Minimum Tax Preparation Fee Schedule. If information is provided **after** this date, and you want your returns filed by April 18, 2011, your invoice will reflect a 20% surcharge.
- If you do not provide us with all of your information by **March 26, 2011**, your returns will have to be put on extension.
- If you provide us with all your information by **June 17, 2011**, your fee will be based on our Minimum Tax Preparation Fee Schedule. If information is provided after this date but before July 15, 2011, your invoice will reflect a 20% surcharge.
- If you are on extension and fail to provide us with all of your information on or before **July 15, 2011**, we will not be preparing your tax returns unless you contact us prior to July 15, 2011 and make other arrangements.

COMMENTS:

Charges for forms and schedules not indicated above will be billed based on our customary charges and hourly rates. We will also charge for additional services, including but not limited to any meeting(s) and tax season appointments. If you have any questions, please contact us. Given our extremely heavy workload, tax season appointments will be significantly limited.