

**“The Everyday” Starting at \$500CAD/\$400USD**

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| <ul style="list-style-type: none"> <li>▪ Wages</li> <li>▪ Scholarships</li> <li>▪ Unemployment benefits</li> <li>▪ Pension Income</li> <li>▪ Interest income</li> <li>▪ Dividend income</li> </ul> | <ul style="list-style-type: none"> <li>▪ Form 1116- Foreign Tax Credit (FTC)</li> <li>▪ Form 8843- Exempt Individuals -1</li> <li>▪ Form 8833- up to 3</li> <li>▪ Form 8891 (Streamlined Procedures only)</li> <li>▪ Child Tax Credit/Additional Child Tax Credit</li> <li>▪ State return – 1</li> </ul> |
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**Estimated hours included to prepare the return: 2–4 hours**

**“The Usual Suspect” Starting at \$750CAD/\$600USD**

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| <ul style="list-style-type: none"> <li>▪ Spouse/dependents requiring Form W-7</li> <li>▪ Capital gains/losses (reported on a US tax slip)</li> <li>▪ Child Care Expenses</li> <li>▪ Education expenses</li> <li>▪ Rental properties- up to 2</li> <li>▪ Sole proprietorship income up to 2 schedules*</li> </ul> | <ul style="list-style-type: none"> <li>▪ Form 8621- Foreign Mutual Funds- up to 3</li> <li>▪ Form 8833-Treaty Based Disclosure- up to 5</li> <li>▪ Simple Additional FTC interest/dividends only</li> <li>▪ Net Investment Income Tax (NIIT)</li> <li>▪ Passive loss carryovers</li> <li>▪ State return- up to 2</li> </ul> |
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**Estimated hours included to prepare the return: 4–6 hours**

**“The Developer” Starting at \$1000CAD/\$800USD**

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| <ul style="list-style-type: none"> <li>▪ Employer Stock Options</li> <li>▪ Capital gains/losses- no slip/foreign- up to 10</li> <li>▪ Foreign pension distribution with a cost base</li> <li>▪ K-1 investments</li> <li>▪ Farm income &gt; 5 depreciable assets</li> <li>▪ Cancellation of Debt</li> <li>▪ Abandonment of Property</li> </ul> | <ul style="list-style-type: none"> <li>▪ 3 or more rental properties</li> <li>▪ 3 or more sole proprietorships*</li> <li>▪ Form 8833-Treaty Based Disclosure- &gt;5</li> <li>▪ Form 8621- Foreign Mutual Funds- up to 8</li> <li>▪ Foreign Tax Credits with line 1/15 adjustments</li> <li>▪ Additional FTC Complex</li> <li>▪ State returns- up to 4</li> </ul> |
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**Estimated hours included to prepare the return: 6–10 hours**

**“The Labyrinth” Starting at \$1500CAD/\$1200USD**

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| <ul style="list-style-type: none"> <li>▪ Capital gains/losses- sale of shares- &gt;10 items</li> <li>▪ Foreign pass-through investments</li> <li>▪ Disposition of business property*</li> <li>▪ Disposition of a rental property</li> </ul> | <ul style="list-style-type: none"> <li>▪ Form 8621- Foreign Mutual Funds- over 8</li> <li>▪ Form 8854- Expatriation</li> <li>▪ Form 3115- change of accounting method</li> <li>▪ State returns –more than 4</li> </ul> |
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**Estimated hours included to prepare the return: up to 15 hours (time in excess of 15 hours will be billed at the hourly rates)**

**\*ADDITIONAL CHARGES APPLY FOR SECTION 199(A) – 20% DEDUCTION CALCULATIONS**

NOTE: Fees for the Canadian return(s) is/are not included in the above pricing

NOTE: Time charges may apply to all complexity tiers at \$250CAD/\$200USD per hour

**NOTE: FEES INCLUDE ONLY TAX PREPARATION – SEE OUR AUDIT ASSISTANCE AND REPRESENTATION POLICY FOR RATES FOR ADDITIONAL SERVICES**

## Specialized Returns and Filings

### Foreign Trust Reporting:

Form 3520A/3520 package	\$450CAD/\$360USD
Form 3520A or 3520 alone	\$300CAD/\$240USD
<i>*PFIC calculations not included</i>	
<i>Please see <a href="#">Expat Tax Tools</a> for pricing</i>	

### Foreign Bank Account Reporting (FBAR):

<i>Initial Set-up fee (one time)</i>	<i>add \$75CAD/\$60USD</i>
FinCEN Report 114 ( $\leq 5$ accounts or $\geq 25$ accounts)	\$100CAD/\$80USD
FinCEN Report 114 (5-25 accounts)	\$200CAD/\$160USD
<i>*Completed worksheet required. Time charges @regular rates apply if completed worksheet not available.</i>	

### Passive Foreign Investment Corporation (PFIC):

Form 8621 (per form - alone)	Please see <a href="#">Expat Tax Tools</a> for pricing
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### Foreign Corporation/Foreign Partnership (Form 5471/8865):

<i>Initial Set-up fee (one time)</i>		<i>add \$500CAD/\$400USD</i>
<b><u>F5471</u></b>	<b><u>F8865</u></b>	
Category 2	Category 2 (no direct ownership)	\$375CAD/\$300USD
Category 3	Categories 2 (direct ownership), 3 and 4	\$600CAD/\$480USD
Categories 4 and 5	Category 1	\$875CAD/\$700USD
First Form 5471/8865 prepared with Form 1040		30% off the prices above

### Section 199A Deduction (3-4 hours):

Calculation of limits	add \$300CAD/\$240USD
Time incurred in excess of 4 hours	\$250CAD/\$200USD/hr

### "The Safety Net" return (protective):

Income under the filing threshold only	\$150CAD/\$120USD
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### Form 1040NR Additional Preparation Items:

Article XXV Treaty position (prepare additional 1040)	add fee for 1040 return minus 30%
Form W7 – ITIN Application	add \$50CAD/\$40USD

### "The Commuter" Return

Form 1040NR - US Wages only	\$250CAD/\$200USD
<i>No other US source income - pensions, sale of stock, rental, etc.</i>	

### "The Basics" Return:

Form 1040 – wages, Form 2555, Form 8833 ONLY	\$300CAD/\$240USD
<i>No investments, Form 8938, business, rental, etc.</i>	

### US Non-resident couple with Jointly owned Rental Property:

Spouses both own US rental property	50% off second return
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### Streamlined Foreign/Domestic Offshore Procedures

Preparation of submission in accordance with procedures	starting at \$400CAD/\$320USD
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*NOTE: Time charges may apply to all complexity tiers at \$250CAD/\$200USD per hour*

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