

“The Everyday” Starting at \$525CAD/\$400USD

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

“The Usual Suspect” Starting at \$785CAD/\$600USD

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| <ul style="list-style-type: none"> ▪ Spouse/dependents requiring Form W-7 ▪ Capital gains/losses (reported on a 1099B) ▪ Child Care Expenses ▪ Education expenses ▪ Rental properties- up to 2* ▪ Sole proprietorship income- up to 2* | <ul style="list-style-type: none"> ▪ Form 8621- Foreign Mutual Funds- up to 3 ▪ Form 8833-Treaty Based Disclosure- up to 5 ▪ Simple Additional FTC interest/dividends only ▪ Net Investment Income Tax (NIIT) ▪ Passive loss carryovers ▪ State return- up to 2 |
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Estimated hours included to prepare the return: 4–6 hours

“The Developer” Starting at \$1050CAD/\$800USD

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

“The Labyrinth” Starting at \$1575CAD/\$1200USD

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| <ul style="list-style-type: none"> ▪ Capital gains/losses- sale of shares- >10 items ▪ Foreign pass-through investments* ▪ Disposition of business property* ▪ Disposition of a rental property* | <ul style="list-style-type: none"> ▪ Form 8621- Foreign Mutual Funds- over 8 ▪ Form 8854- Expatriation ▪ Form 3115- change of accounting method ▪ State returns –more than 4 |
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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)

Foreign Bank Account Reporting (FBAR)

<i>Initial Set-up fee (one time)</i>	<i>add \$80CAD/\$60USD</i>
FinCEN Report 114 (≤5 accounts or ≥25 accounts)	\$105CAD/\$80USD
FinCEN Report 114 (5-25 accounts)	\$210CAD/\$160USD

*Completed worksheet required. Time charges @regular rates apply if completed worksheet not available.

***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 \$315CAD/\$240USD 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	\$475CAD/\$360USD
Form 3520A or 3520 alone	\$315CAD/\$240USD
<i>*PFIC calculations not included</i>	
<i>Please see Expat Tax Tools for pricing</i>	

Passive Foreign Investment Corporation (PFIC):

Form 8621 (per form - alone)	Please see Expat Tax Tools for pricing
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Foreign Corporation/Foreign Partnership (Form 5471/8865):

US GAAP conversion, Section 965, GILTI calculations	\$420CAD/\$320USD/hr
Initial Set-up fee (one time)	add \$525CAD/\$400USD

Section 199A – 20% Deduction (2-3 hours):

Calculation of limits	add \$475CAD/\$360USD
Time incurred in excess of 3 hours	\$315CAD/\$240USD/hr

“The Safety Net” return (protective):

Income under the filing threshold only	\$160CAD/\$120USD
<i>No PFICs, Form 8938, business, rental, etc.</i>	

Form 1040NR Additional Preparation Items:

Article XXV Treaty position (prepare additional 1040)	add fee for 1040 return minus 30%
Form W7 – ITIN Application	add \$55CAD/\$40USD

“The Commuter” Return

Form 1040NR - US Wages only	\$265CAD/\$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	\$315CAD/\$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 \$990CAD/\$750USD
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