

“The Everyday” Starting at \$530CAD/\$400USD

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| <ul style="list-style-type: none"> Wages Scholarships Unemployment benefits Pension Income Interest/Dividend income Child Care Expenses | <ul style="list-style-type: none"> Form 1116- Foreign Tax Credit (FTC) Form 8843- Exempt Individuals -1 Form 8833- up to 3 Education expenses Child/Dependent Credits State return – 1 |
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Estimated time to prepare the return: 2–4 hours (time in excess of 4 hours will be billed at the hourly rates)

“The Usual Suspect” Starting at \$800CAD/\$600USD

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| <ul style="list-style-type: none"> Spouse/dependents requiring Form W-7 Capital gains/losses (reported on a 1099B) Form 8938-Report of Foreign Financial Assets 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) State return- up to 2 |
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Estimated time to prepare the return: 4–6 hours (time in excess of 6 hours will be billed at the hourly rates)

“The Developer” Starting at \$1065CAD/\$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 time to prepare the return: 6–10 hours (time in excess of 10 hours will be billed at the hourly rates)

“The Labyrinth” Starting at \$1595CAD/\$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 time to prepare the return: <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

¹Completed worksheet(s) required. Time charges @regular rates apply if completed worksheet(s) not available.

Add-Ons / Specialty Items

Late Bird Special (engagements requested within two (2) weeks of a deadline).....	add \$175CAD/\$130USD
Translation Services (as available)	starts at \$80CAD/\$60USD/page
Priority Service Status (Rush Fee – full payment of all fees required up front)	add \$530CAD/\$400USD

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

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

NOTE: Time charges may apply to all complexity tiers at \$335CAD/\$250USD per hour

NOTE: FEES INCLUDE ONLY TAX PREPARATION – SEE OUR AUDIT ASSISTANCE AND REPRESENTATION POLICY AND VALUE ADD SERVICE BUNDLES FOR RATES FOR ADDITIONAL SERVICES

Specialized Returns	
Foreign Trust Reporting:	
Form 3520A/3520 package	\$495CAD/\$375USD
Form 3520A or 3520 alone	\$320CAD/\$240USD
² PFIC calculations not included - Please see Expat Tax Tools for PFIC pricing	
Passive Foreign Investment Corporation (PFIC):	
Form 8621 (per form - alone)	Please see Expat Tax Tools for pricing
Foreign Entity/Branch Information Reporting (Form 5471/5472/8865/8858):	
US GAAP conversions, Section 965, Section 962, GILTI calculations	\$465CAD/\$350USD/hr
Services requested within 4 weeks of a deadline	\$530CAD/\$400USD/hr
³ Two (2) hour retainer required for first year filers to review documents/transactions to determine scope of work	
Section 199A – 20% Deduction (2-3 hours):	
Calculation of limits	add \$465CAD/\$350USD
Time incurred in excess of 3 hours	\$335CAD/\$250USD/hr
Form 1040NR Additional Preparation Items:	
Article XXV Treaty position (prepare additional 1040)	add fee for 1040 return minus 30%
Form W7 – ITIN Application	add \$60CAD/\$45USD
The “Unusual Suspects”	
“The Safety Net” return (protective – max 2 hours):	
Income under the filing threshold only	\$175CAD/\$130USD
<i>No PFICs, Form 8938, business, rental, state return, etc.</i>	
“The Commuter” Return	
Form 1040NR - US Wages only, one (1) state	\$270CAD/\$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	\$335CAD/\$250USD
<i>No investments, Form 8938, business, rental, etc.</i>	
US Non-resident couple with Jointly owned Rental Property:	
Spouses/Partners owning US rental property	50% off second return
Compliance Programs	
Streamlined Foreign/Domestic Offshore Procedures	
Preparation of submission in accordance with procedures	starting at \$1025CAD/\$775USD
Delinquent International Information Return Submission (DIIRSP)	
Preparation of submission in accordance with procedures	starting at \$665CAD/\$500USD
Relief Procedures for Former Citizens	
Preparation of submission in accordance with procedures	starting at \$800CAD/\$600USD

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