

“The Everyday” Starting at \$540CAD/\$400USD

- Wages
- Scholarships
- Unemployment benefits
- Pension Income
- Interest/Dividend income
- Child Care Expenses

- Form 1116- Foreign Tax Credit (FTC)
- Form 8843- Exempt Individuals -1
- Form 8833- up to 3
- Education expenses
- Child/Dependent Credits
- State return – 1

Estimated time to prepare the return: <4 hours (time in excess of 4 hours will be billed at the hourly rates)

“The Usual Suspect” Starting at \$810CAD/\$600USD

- 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*

- 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

Estimated time to prepare the return: <6 hours (time in excess of 6 hours will be billed at the hourly rates)

“The Developer” Starting at \$1080CAD/\$800USD

- 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

- 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

Estimated time to prepare the return: <8 hours (time in excess of 8 hours will be billed at the hourly rates)

“The Labyrinth” Starting at \$1620CAD/\$1200USD

- Capital gains/losses- no slip/foreign >10
- Foreign pass-through investments
- Disposition of business property*
- Disposition of a rental property*

- Form 8621- Foreign Mutual Funds >8
- Historic basis calculations (SCorp, Passive loss, etc.)
- Form 3115- change of accounting method
- State returns >4

Estimated time to prepare the return: <12 hours (time in excess of 12 hours will be billed at the hourly rates)

Add-Ons / Specialty Items

Form W7 – ITIN Application.....	add \$80CAD/\$60USD
Form SS4 - EIN Application.....	add \$80CAD/\$60USD
Late Bird Special (engagements signed within two (2) weeks of a deadline).....	add \$270CAD/\$200USD
Priority Service Status (Rush Fee – full payment of all fees required up front).....	add \$540CAD/\$400USD
Translation Services (as available)	starts at \$80CAD/\$60USD/page

***ADDITIONAL CHARGES APPLY FOR SECTION 199(A) DEDUCTION CALCULATIONS AND PPP/EIDL RECONCILIATIONS**

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

NOTE: Time charges may apply to all complexity tiers at \$475CAD/\$350USD 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

The “Unusual Suspects”

“The Safety Net” return (protective – max 2 hours):

Income under the filing threshold only \$215CAD/\$160USD
No PFICs, Form 8938, business, rental, state return, etc.

“The Commuter” Return

Form 1040NR - US Wages only, one (1) state (non-resident) \$270CAD/\$200USD
No other US source income - pensions, sale of stock, rental, etc.

“The Basics” Return:

Form 1040 – wages, Form 2555, Form 8833 ONLY \$370CAD/\$275USD
No investments, Form 8938, business, rental, etc.

US Non-resident couple with Jointly owned Rental Property:

Spouses/Partners owning US rental property 50% off second return

Specialty Returns and Computations

Foreign Bank Account Reporting (FBAR)

Initial Set-up fee (one time) *add \$80CAD/\$60USD*
 FinCEN Report 114 (<5 accounts or ≥25 accounts) \$120CAD/\$90USD
 FinCEN Report 114 (5-25 accounts) \$215CAD/\$160USD
¹Completed worksheet(s) required. Time charges @regular rates apply if completed worksheet(s) not provided to AET.

Foreign Trust Reporting (Form(s) 3520A/3520):

Form 3520A/3520 package starts at \$540CAD/\$400USD
 Form 3520A or 3520 alone starts at \$370CAD/\$275USD
²PFIC calculations not included - Please see [Expat Tax Tools](#) for standalone PFIC pricing or return pricing if prepared in addition to a tax return

Dual Status/Multiple Jurisdiction Allocations:

Federal Dual Status return starting at add \$370CAD/\$275USD
 Income/deductions/credit/state allocations starting at add \$215CAD/\$160USD

COVID-19 Assistance/Loan reconciliations:

PPP/EIDL/Etc. Loan/expense reconciliations starting at add \$370CAD/\$275USD

Section 199A – 20% Deduction (Qualified Business Income - QBI):

Calculation of limits (<1 hour) add \$215CAD/\$160USD
 Time incurred in excess of 1 hour add \$475CAD/\$350USD/hr

Form 1040NR Additional Preparation Items:

Article XXV Treaty position (prepare additional 1040) add 70% of fee for additional 1040 return

Compliance Programs

Streamlined Foreign/Domestic Offshore Procedures

Preparation of submission in accordance with procedures starting at \$1045CAD/\$775USD

Delinquent International Information Return Submission (DIIRSP)

Preparation of submission in accordance with procedures starting at \$675CAD/\$500USD

Relief Procedures for Former Citizens

Preparation of submission in accordance with procedures starting at \$810CAD/\$600USD

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Platinum Service Team

American Expat Tax Services' Platinum Service Division is a team of highly specialized and skilled associates that are dedicated to providing the services listed below. Our Platinum Service Division is available to collaborate with and assist other Tax Professionals, Accountants, Attorneys and Clients that require complex computations and analyses, multi-tier entity structure reporting and multiple intra-company transactions. Be sure to engage our team early to avoid being placed on the Platinum Service Team waiting list.

Engagements signed within 4 weeks of a deadline are subject to additional fees

Platinum Services	
Passive Foreign Investment Corporation (PFIC):	
Form 8621 (per form - alone)	Please see Expat Tax Tools for pricing
Expatriation/Renunciation (Form 8854):	
Preparation of Form 8854 (uncovered Expatriates)	starting at \$475CAD/\$350USD
Preparation of Form 8854 (covered Expatriates)	starting at \$675CAD/\$500USD
Kovel Services:	
Services performed for Attorneys (maintain client privilege)	add \$675CAD/\$500USD
Foreign Disregarded Entity/Branch Information Reporting Form 8858:	
Prepared in addition to a return with Schedule C/Schedule E	starting at additional \$200CAD/\$150USD/hr
Standalone preparation	starting at \$475CAD/\$350USD/hr
Foreign Ownership of US Entity Information Reporting Form 5472:	
Prepared in addition to a return	starting at additional \$200CAD/\$150USD/hr
Standalone preparation	starting at \$475CAD/\$350USD/hr
Foreign Partnership Information Reporting Form 8865:	
<i>(Including related US GAAP conversions and calculations)</i>	
Prepared in addition to a return (Category 3 and/or 4 only)	starting at additional \$475CAD/\$350USD/hr
Prepared in addition to a return (Category.1, 2)	starting at additional \$540CAD/\$400USD/hr
Standalone preparation	starting at \$675CAD/\$500USD/hr
³ Two (2) hour retainer required for first year and/or new to AET filers to review documents/transactions to determine scope of work	
Foreign Corporation Information Reporting Form 5471:	
<i>(Including related US GAAP conversions, Section 965, GILTI calculations)</i>	
Prepared in addition to a return (Category 2 and/or 3 only)	additional \$475CAD/\$350USD/hr
Prepared in addition to a return (Category 1, 4, 5)	additional \$540CAD/\$400USD/hr
Standalone preparation	starting at \$675CAD/\$500USD/hr
³ Two (2) hour retainer required for first year and/or new to AET filers to review documents/transactions to determine scope of work	

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

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

NOTE: Additional time charges may apply to all complexity tiers at \$475CAD/\$350USD 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