



ACCOUNTANCY

Certified Public Accountants

8300 Utica Ave Ste#283,
 Rancho Cucamonga, CA. 91730
 Email: info@gns-cpas.com
 Phone: (909) 217-7855
 www.gns-cpas.com

LIST OF SERVICES – 2026

Tax Planning and Preparation	PRICE
Tax Planning, Tax Projection Worksheets	\$275/hour
1040 – U.S. Individual Income Tax Return	Starting at \$390
Schedule C – Profit and Loss from Business (Each)	\$260.00
Schedule D – Capital Gains and Losses (Each)	\$70.00
Schedule E – Supplemental Income and Loss (each source of income)	\$260.00
Each K-1	\$100.00
One State income tax filing	Included
Each additional state income tax filing	\$260.00
U.S. Partnership, LLC & Corporation return	<u>Based on Gross Revenue (GR)</u> GR = Zero = \$295 GR >\$1 to <\$250k - \$525 GR >\$250k to <\$500k - \$800 GR >\$500k to <\$1mil - \$1000 GR >\$1mil to <10mil - \$1,875 GR >\$10mil to <20mil - \$2,150 GR >\$20mil to <30mil - \$2,425 GR >\$30mil - \$2,675
One State income tax filing (business)	Included
Each additional state income tax filing (business)	\$390.00
Late S Election	\$205.00
Expat / Foreign Income Calcs (Form 2555, FBAR, Form 8938)	\$430 each form
Situational Tax Law Research	\$165/hour
Tax resolution	\$120/hour or by quote
Audit defense	by quote

Bookkeeping services	
Bank Reconciliations	\$70/hour
Month end journal entries	
Generate Income statement	
Generate Balance sheet	
Consultations	



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Payroll	
Contractor & Employee Payroll Processing (Weekly, bi-weekly, semi monthly, monthly, annually) (Payroll provider fees paid separate)	\$70/hour *
Annual Payroll Processing (W-2s, other filings)	Included
Payroll initial setup fees (Up to 5 employees & 1 State Employer ID)	\$270.00
Applying for various State tax ids	\$315.00
1099 processing	\$25/contractor
1099 amendments & W-2 amendments	\$25 each amendment

Business formation services	
Articles of Organization or Incorporation (filing fees not included)	\$535.00
Federal Tax Identification Number	Included
S-Corporation Election	\$205.00
DBA filing	\$100.00
Preparation and Electronic Filing of Form 1023-EZ Federal application for tax exempt status	\$430 Does Not Include Federal Fee
Preparation of form 1023 Federal Application for Tax Exempt Status	Small Tax-Exempt entities average \$650 – \$1,620 – Does Not Include Federal Fee

Other Services (filing fees not included)	Each filing
Form 2290	1-10 units -\$315.00 >10 - \$525.00
SOS renewal (Statement of Information)	\$100.00
SOS revivor (Company revivor from suspension)	\$345 Standard filing \$525 Expedited filing
Foreign Entity registration	\$425.00
Business Licenses	\$315.00
Applying for various State tax ids	\$315.00
Seller/ Reseller permits filing (each location)	\$315.00
MC-150	\$135.00
Sales tax filing	\$315.00
Zero Sales tax return	\$150.00
IFTA filing	1-5 units -\$315.00 >5 - \$525.00
Zero IFTA tax return filing	\$160.00
Annual UCR filing & IFTA renewals	1-5 units -\$260.00 6-10 units -\$525.00 >11 - \$630.00
UCR renewal only	\$100.00
Rental/lease agreement	\$205.00
Board resolutions, minutes of meetings, share certificates, other company docs	\$100.00



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Dissolution of company	\$205.00
EFTPS Registration	\$155.00
Bank letter	\$135.00 each letter
Permits & Decals	\$35.00 each

Business Advisory Services	
Consulting	
Business Consultation, Periodic Business Reviews (PBR)	\$165/hour
Complimentary Quick Chats (CQC)	Included
Interfacing with Lenders, Attorneys, Financial Planners	\$165/hour
Financial Analysis	
QuickBooks, PCS Consulting	\$165/hour
Financial Statements Analysis, Comparisons	\$165/hour
Cash Flow Management and Analysis	\$165/hour
First Research Industry Reports, Industry-Focused Consulting	\$165/hour
Financial statement preparation	\$165/hour
Benchmarking, Trend Analysis	\$165/hour
Budgeting, Forecasting, Goal Setting	\$220/hour
Strategy and Maintenance	
Client meeting	\$150/hour
Succession Planning, Ownership Changes Consultation	\$150/hour
Annual Business Valuation	By Quote
Annual Corporate Governance, Resolutions, Meetings	\$150/hour
Internal control review and recommendation	\$200/hour
Attest services	
Compilation	\$1,075 - \$2,400
Reviews	\$3,200 - \$10,800
Audits	\$16,200 - \$37,200

Rate per position	
Firm Partner	\$165/hour
(meetings, consulting, tasks performed by firm partner)	



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Tax Resolution	
Installment Agreement for FTB without financials	\$325.00
Installment Agreement for FTB with Basic Financials with no assets/cars/LIC	\$435.00
Installment Agreement for FTB with million dollar in assets	\$545.00
Installment Agreement for FTB with million dollar in assets and business /cars/business/LIC/Residual	\$690.00
Penalty Abatement- Reasonable Cause - FTB	325+15% of Penalty
Installment Agreement for IRS without financials	\$325.00
Installment Agreement for IRS with Basic Financials with no assets/cars/LIC	\$545.00
Installment Agreement for IRS with million dollar in assets	\$825.00
Installment Agreement for IRS with million dollar in assets and business /cars/business/LIC/Residual	\$1,050.00
Penalty Abatement- FTA (Below \$1,000) - IRS	20% of Penalty upto a minimum of \$125
Penalty Abatement- FTA (Above \$1,000) - IRS	325 + 10% of Penalty
Penalty Abatement- Reasonable Cause - IRS	325 + 20% of Penalty

Estate and Trust Tax Return (Form 1041) Fee Structure		
Complexity Level	Fee Range	Description
Simple Estate / Trust Return	\$800-\$1,340	- Minimum activity (e.g. reporting interest or dividends) - Small estates or trusts with a few beneficiaries
Moderate Complexity	\$1,350 - \$2,675	- Estate / trusts with multiple income sources (e.g. rental properties, K-1s). - Allocations between trust and beneficiaries
High Complexity	\$2,725 - \$5,450+	- Complex estates / trusts involving multiple beneficiaries, capital gains, or international considerations. - IRS elections (e.g., Section 645)
Additional Services	\$165 / hour for research / consulting	- Valuation reviews or significant advisory support - Audit defense or significant tax resolution

Gift Tax Return (Form 709) Fee Structure		
Complexity Level	Fee Range	Description
Simple Gift Tax Return	\$800-\$1,070	- Reporting up to 1-2 assets (e.g., cash, publicly traded stocks). - No gift splitting required
Moderate Complexity	\$1,070 - \$1,600	- Gift of real property or closely held assests. - Gift splitting for one asset
High Complexity	\$1,635 - \$2,725 +	- High - value gifts requiring qualified appraisals or valuation adjustments - Multiple donees or split gifts



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* Minimum hours charged for Payroll processing based on payroll schedule and number of employees

Frequency	Number of employees Less than or equal too	minimum # of hours spent/mth
Weekly	1-5	4
Weekly	6-15	5
Weekly	16-30	6
Weekly	31-50	7
Weekly	Over 50	8
Bi-Weekly	1-5	2
Bi-Weekly	6-15	3
Bi-Weekly	16-30	4
Bi-Weekly	31-50	5
Bi-Weekly	Over 50	6
Semi-Monthly	1-5	2
Semi-Monthly	6-15	3
Semi-Monthly	16-30	4
Semi-Monthly	31-50	5
Semi-Monthly	Over 50	6
Monthly	1-5	1
Monthly	6-15	2
Monthly	16-30	3
Monthly	31-50	4
Monthly	Over 50	5
Annually	1-10	2