

TAX PREPARATION PRICING LITC PROGRAM

Please note that this price table represents the most frequently used tax forms and is not an all-inclusive index of IRS of State personal income tax forms. The filing fees shown below are subject to change based on the complexity of filing the respective tax form(s).

These fees do not include any type of bookkeeping or auditing by your UPC Business Solutions tax preparer. You will receive all worksheets that are required for each line that is filled out on your tax return. You will receive an accurate estimate for your tax return(s) after you complete the interview process with your tax preparer.

LITC PROGRAM:

Due to the large increase in family's that have lost their homes and jobs over the past three years, UPC Business Solutions has responded by adjusting our Pricing Guidelines to match the federal government's LITC Program.

The LITC (Low Income Taxpayer Clinic) Program was designed to help organizations that represent low income taxpayers involved in controversies with the IRS and to organizations that provide education and outreach on the taxpayer rights and responsibilities of U.S. taxpayers to individuals who speak English as a second language (ESL).

Our NEW pricing structure is based on the LITC system. The income level status is determined by reference to the Federal Poverty Guidelines and up. These guidelines are updated annually by the Department of Health and Human Services (HHS).

Individual Income levels will include total annual cash receipts before taxes including salaries before deductions, alimony, child support, federally funded and other public assistance, social security, private pensions, scholarships, dividends, interest, net gambling winnings and survivor benefits or annuity payments. These incomes pertain to each 1040 tax form that will be filed.

Business Income levels will include the total annual gross receipts before taxes. There is no allowance for business expenses. Only business entities with ONE owner or shareholder may qualify for the Business pricing program. This program is ONLY used for Sole Proprietor and S-Corporation (with one shareholder) organizations.

We have also added this Pricing structure to our Audit Program, Loan Modification Program and Foreclosure Program. These programs are based on an hourly rate only.

All three levels of Pricing are based on the Federal Poverty Guidelines at a beginning rate of 200% of the Individual and Business Income Ceiling. This is also based on the number of members in the family unit.

The following tables are for our 2010 tax season pricing structure. If you have any questions, please contact us for assistance.

Individual and Business Income Tax Pricing (Each income below is the CEILING amount for the level pricing)

Level 1 = 200% of Poverty Guideline

Level 2 = 300% of Poverty Guideline

Level 3 = over 300% of Poverty Guideline

Size of Family Unit	Income: Level 1	Income: Level 2	Income: Level 3
1	\$21,660	\$32,490	Over \$32,490
2	\$29,140	\$43,710	Over \$43,710
3	\$36,620	\$54,930	Over \$54,930
4	\$44,100	\$66,150	Over \$66,150
5	\$51,580	\$77,370	Over \$77,370
6	\$59,060	\$88,590	Over \$88,590

Income Tax Return Pricing (UPC Business Solutions charges per form attached to your return)

These prices include the forms that are most widely used in a Individual and Business return. All pricing is discussed and a written quote is given before we do any work for our clients.

Federal Form Name	Form Description	Filing Fee Level 1	Filing Fee Level 2	Filing Fee Level 3
Form 1040-EZ	US Income Tax Return – Short Form	\$45.00	\$55.00	\$65.00
Form 1040-A	US Income Tax Return	\$50.00	\$65.00	\$85.00
Schedule 1	Interest & Dividends (over \$1,500)	\$5.00 / each	\$5.00 / each	\$5.00 / each
Schedule 2	Child Care Expenses	\$10.00 / each	\$10.00 / each	\$10.00 / each
Schedule 3	Credit for the Elderly	\$10.00 / each	\$10.00 / each	\$10.00 / each
Form 1040	US Income Tax Return – Long Form	\$85.00	\$110.00	\$135.00
Schedule A	Itemized Deductions	\$25.00	\$50.00	\$75.00
Schedule B	Interest & Dividends (over \$1,500)	\$5.00 / each	\$5.00 / each	\$5.00 / each
Schedule C	Profit or Loss from Self-Employment	\$250.00	\$500.00	\$750.00
Schedule SE	Self Employment Tax	\$15.00	\$15.00	\$15.00
Schedule D	Capital Gains & Losses	\$25.00	\$25.00	\$25.00
BIT CGT	FIFO Capital Gain Tracker	\$10.00	\$10.00	\$10.00
Schedule E	Supplemental Income & Loss	\$50.00 / each	\$75.00	\$100.00

Schedule F	Profit or Loss from Farming	\$100.00	\$500.00	\$750.00
Schedule R	Credit for the Elderly	\$10.00	\$10.00	\$10.00
Schedule EIC	Earned Income Credit	\$10.00	\$10.00	\$10.00
Form 1040X	Amended Tax Return	\$125.00	\$125.00	\$125.00
Form 1040N	Non-Resident Federal Tax Return	\$100.00	\$125.00	\$150.00
Form 1040 V	Federal Payment Voucher	No charge	No charge	No charge
Form 1116	Foreign Tax Credit	\$10.00	\$10.00	\$10.00
Form 1310	Receive Refund from Deceased Taxpayer	No charge	No charge	No charge
Form 2106	Employee Business Expenses	\$15.00	\$20.00	\$25.00
Form 2120	Multiple Support Agreement	No charge	No charge	No charge
Form 2210	Underpayment Penalty	\$5.00	\$5.00	\$5.00
Form 2441	Child Care Expenses	No charge	\$5.00	\$10.00
Form 2555	Foreign Income	\$30.00	\$30.00	\$30.00
Form 2688	Additional Extension of Time to File	No charge	No charge	No charge
Form 3903	Moving Expenses	No charge	\$5.00	\$10.00
Form 4562	Depreciation	No charge	\$25.00	\$50.00
Form 4562	Depreciation Asset Entry	\$2.00 / each	\$5.00 / each	\$5.00 / each
Form 4684	Casualty Loss	\$10.00	\$15.00	\$25.00
Form 4797	Sale of Business Assets	\$10.00	\$10.00	\$10.00
Form 4868	Extension of Time to File	No charge	No charge	No charge
Form 4952	Investment Interest	\$10.00	\$10.00	\$10.00
Form 4972	Lump-Sum Distributions	\$10.00	\$10.00	\$10.00
Form 5329	Additional Taxes on Qualified Plans	\$10.00	\$10.00	\$10.00
Form 5405	First-Time Homebuyer Credit	\$50.00	\$50.00	\$75.00
Form 6198	At Risk Limitations	\$10.00	\$10.00	\$10.00
Form 6251	Alternative Minimum Tax	\$15.00	\$15.00	\$15.00
Form 6252	Installment Sales	\$10.00	\$10.00	\$10.00
Form 8283	Non-cash Charitable Contributions	\$10.00	\$25.00	\$45.00
Form 8332	Release of Dependence	No charge	No charge	No charge
Form 8396	Mortgage Interest Credit	\$15.00	\$15.00	\$15.00
Form 8453	Electronic Filing Form	No charge	No charge	No charge

Form 8582	Passive Activity	\$15.00	\$15.00	\$15.00
Form 8606	Nondeductible IRS's	\$10.00	\$10.00	\$10.00
Form 8615	Tax for Children under 14	\$10.00	\$10.00	\$10.00
Form 8801	Credit for Prior Year AMT	\$10.00	\$10.00	\$10.00
Form 8814	Reporting of Child's Interest & Dividends	\$10.00	\$10.00	\$10.00
Form 8822	Change of Address	No charge	No charge	No charge
Form 8824	Like-Kind Exchanges	\$10.00	\$10.00	\$10.00
Form 8829	Business Use of Home	\$10.00	\$10.00	\$10.00
Form 8839	Adoption Expenses	\$10.00	\$10.00	\$10.00
Form 982	Forgiveness of Debt / FORECLOSURE	\$25.00	\$75.00	\$100.00
Form 1120S	S-Corporation Return	\$500.00	\$750.00	\$1000.00
Hourly	Hourly Audit or Bookkeeping of Material	\$50.00/hour	\$75.00/hour	\$100.00/hour
Hourly	Tax Audit Representation (Free Initial Hour)	\$50.00/hour	\$100.00/hour	\$150.00/hour
Hourly	Foreclosure Consultation (Free Initial Hour)	\$50.00/hour	\$75.00/hour	\$100.00/hour
Hourly	Loan Modification Consultation (Free Initial)	\$50.00/hour	\$75.00/hour	\$100.00/hour
Hourly	Business Sturcture / Purchase / Sale	\$150.00/hour	\$150.00/hour	\$150.00/hour

State Filing Fees:

There is no State Income due for Texas, Nevada, Florida and other states.

Federal Income Tax Brackets: 2010 Tax Year

% Bracket	Single	Married / Jointly	Married / Separate	Head of Household
10%	\$0 - \$8,375	\$0 - \$16,750	\$0 - \$8,375	\$0 - \$11,950
15%	\$8,375 - \$34,000	\$16,750 - \$68,000	\$8,375 - \$34,000	\$11,950 - \$45,500
25%	\$34,000 - \$82,400	\$68,000 - \$137,300	\$34,000 - \$68,650	\$45,500 - \$117,650
28%	\$82,400 - \$171,850	\$137,300 - \$209,250	\$68,650 - \$104,625	\$117,650 - \$190,550
33%	\$171,850 - \$373,650	\$209,250 - \$373,650	\$104,625 - \$186,825	\$190,550 - \$373,650
35%	\$373,650 & over	\$373,650 & over	\$186,825 & over	\$373,650 & over

