

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 2009 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 | \$100.00 | \$175.00 | \$250.00 |
| 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 | \$65.00 | \$75.00 |

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|--------------|---------------------------------------|---------------|---------------|---------------|
| Schedule F | Profit or Loss from Farming | \$100.00 | \$175.00 | \$250.00 |
| 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 | \$15.00 | \$25.00 |
| 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 | \$10.00 | \$10.00 |
| 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 |

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|------------|---|--------------|-----------|-----------|
| 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 | \$50.00 | \$75.00 |
| Form 1120S | S-Corporation Return | \$250.00 | \$350.00 | \$500.00 |
| Hourly | Hourly Audit or Bookkeeping of Material | \$50.00/hour | \$75.00 | \$100.00 |
| Hourly | Tax Audit Representation (Free Initial) | \$50.00/hour | \$75.00 | \$100.00 |
| Hourly | Foreclosure Consultation (Free Initial) | \$50.00/hour | \$75.00 | \$100.00 |
| Hourly | Loan Modification Consultation (Free Initial) | \$50.00/hour | \$75.00 | \$100.00 |
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State Filing Fees:

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

Federal Income Tax Brackets: 2009 Tax Year

| % Bracket | Single | Married / Jointly | Married / Separate | Head of Household |
|-----------|-----------------------|-----------------------|-----------------------|-----------------------|
| 10% | \$0 - \$8,350 | \$0 - \$16,700 | \$0 - \$8,350 | \$0 - \$11,950 |
| 15% | \$8,350 - \$33,950 | \$16,700 - \$67,900 | \$8,350 - \$33,950 | \$11,950 - \$45,500 |
| 25% | \$33,950 - \$82,250 | \$67,900 - \$137,050 | \$33,950 - \$68,525 | \$45,500 - \$117,450 |
| 28% | \$82,250 - \$171,550 | \$137,050 - \$208,850 | \$68,525 - \$104,425 | \$117,450 - \$190,200 |
| 33% | \$171,550 - \$372,950 | \$208,850 - \$372,950 | \$104,425 - \$186,475 | \$190,200 - \$372,550 |
| 35% | \$372,950 & over | \$372,950 & over | \$186,475 & over | \$372,950 & over |

