

## Prices – Personal Tax Services

(HST is applicable)

<b>Basic filings - Employed* (Additional filing charges below as applicable)</b>		
Single	Employment income, investment income	\$160
Couple/ Group (discounted)	Additional basic return \$100 per return	\$260
Youth/student/nil income	Additional basic return \$60 per return	\$100
Sole proprietorship (small business only)	Basic plus additional charges – see below	See below

*\*Basic returns include individuals earning employment income, couple of RRSP contributions, child-care expenses, first time home purchase etc. (up to 5 T Slips) provided complete summarized information is provided to us in a timely manner. Includes 15 min complimentary review (in person/phone/email). For additional review time, our consultation fee (prorated for time) is \$250 per hour.*

<b>SOLE PROPRIETORSHIP** - Small Business / Self-Employed / Subcontractor (Additional filing charges below as applicable)</b>		
Small Business – Low	Revenue <b>Less Than \$50k</b>	\$300
Small Business – Moderate	Revenue <b>50k - \$100k</b>	\$400
Small Business – High	Revenue <b>Over \$100k</b>	\$500
GST/HST Return	Small Business or Short-Term Rental (annual filing - \$150, quarterly filing - \$75 per quarter)	\$150

*\*\*Revenue and expenses summarized (excel) provided to us. If we summarize based on receipts, bookkeeping charges (\$90 per hour) will apply.*

### Additional Charges

Un-Summarized Deductions	Medical/Donation/Childcare/etc. Not Summarized	\$100
Extra Assistance	Significant Inquiries (3+) or Extra Organization Needed	\$95
Excess T-Slips	10+ T-Slips (T4s, T5s, T3s, T4As, T4E, T5008s, etc.)	\$135
Foreign income	Pension/ other foreign income	\$100
Employment Expenses – Basic	Home Office / Work from Home	\$50
Employment Expenses - Complex	Supplies, Motor Vehicle, & Other Deductions	\$125
CRA correspondence by CPA	(CRA review or information request – draft response for CRA letters and objections, compile package for submission)	\$250 per hour

### **Moving & Real Estate**

Moving Expenses – Basic	Without Sale/Purchase of a House	\$75
Moving Expenses – Complex	With Sale/Purchase of a House	\$175
Sale of a Principal Residence	T2091 Filing Required	\$250
Section 45(2) Election	Principal Residence Exemption Carry Forward	\$200
Sale of Investment Property	Preparation of Schedule 3	\$350
Rental Property / Income	Per property /T776 schedule	\$150



<b>Other Considerations</b>		
Deadline Drop-off Surcharge	Submitted for Preparation April 16 – 30 / June 1 – 15	\$100
Data Entry Services	Bookkeeping or Receipt Summarization	\$90/hr
Other Tax Issues	T1135 (Simple) / Crypto Currency / Sole Prop to Corp	\$195+
Complex Tax Issues	T1135 (Detailed) / Immigration / ABILs / Deceased	\$250+
Tax Planning and consultations	Questions, Consulting & CRA Review Letter Responses	\$250/hr

## **FEE POLICY**

### **Our fees are payable as follows:**

- 50% payable upon issuance of interim invoice at signing of CRA authorization form/commencement of tax filing.
- 50% payable upon approval of the final draft sent before filing.

### **Firm billing rates (per hour)**

CPA (principal) - \$250 plus HST (per hour – prorated for time billed)

Associate - \$90 plus HST (per hour – prorated for time billed)

### **Fee refund policy:**

Should a client wish not to proceed with the engagement once authorization forms have been signed by the client, a minimum of \$75 plus HST administrative fee per tax return will be charged. Any additional time spent on the engagement including phone, in-person or email correspondence will also be charged accordingly and deducted from the interim 50% deposit. The remaining amount will be refunded to the client accordingly.