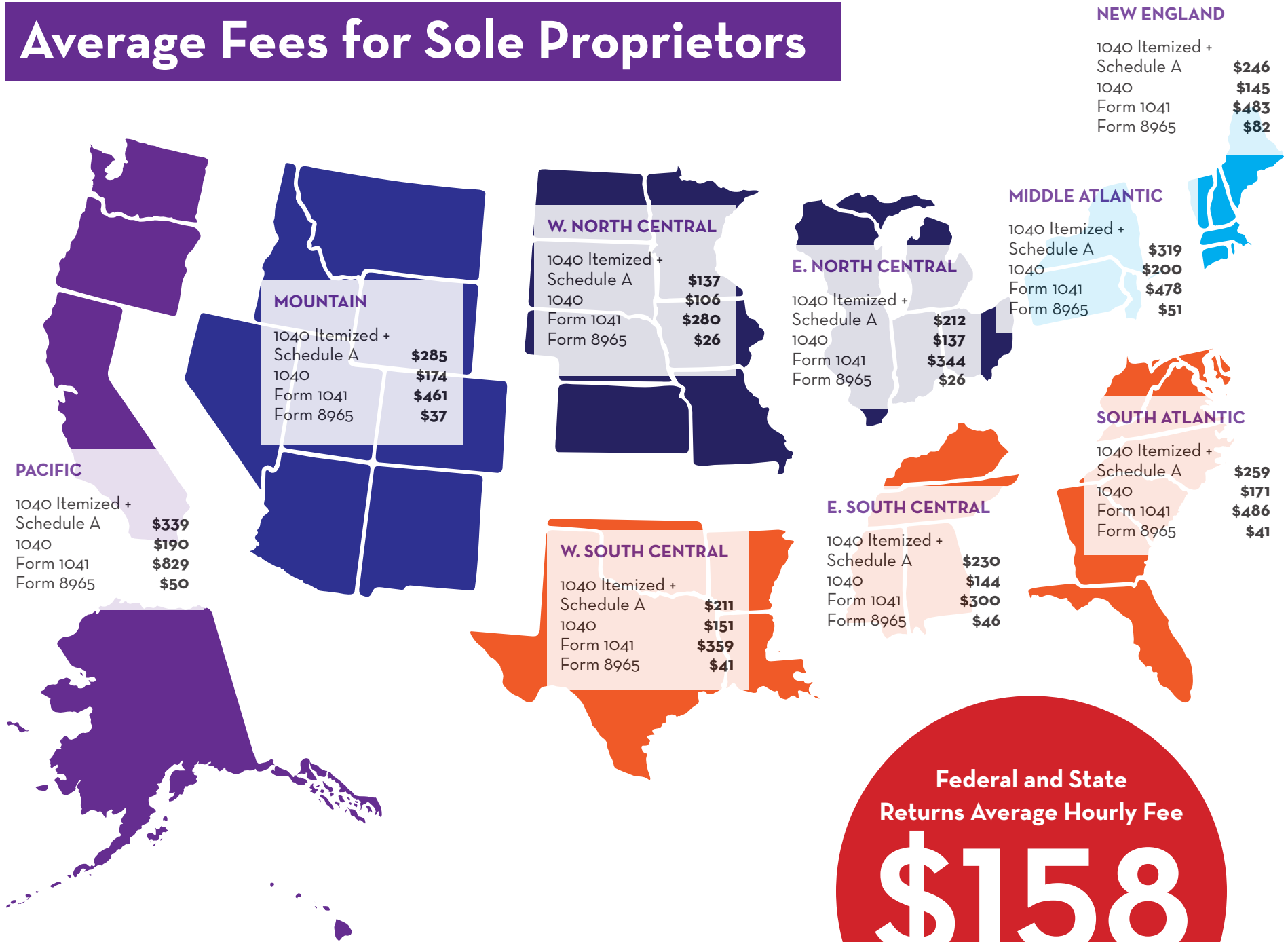


# 2018-2019 Income and Fees Survey

## NATIONAL AVERAGES

### Average Fees for Sole Proprietors



Federal and State Returns Average Hourly Fee

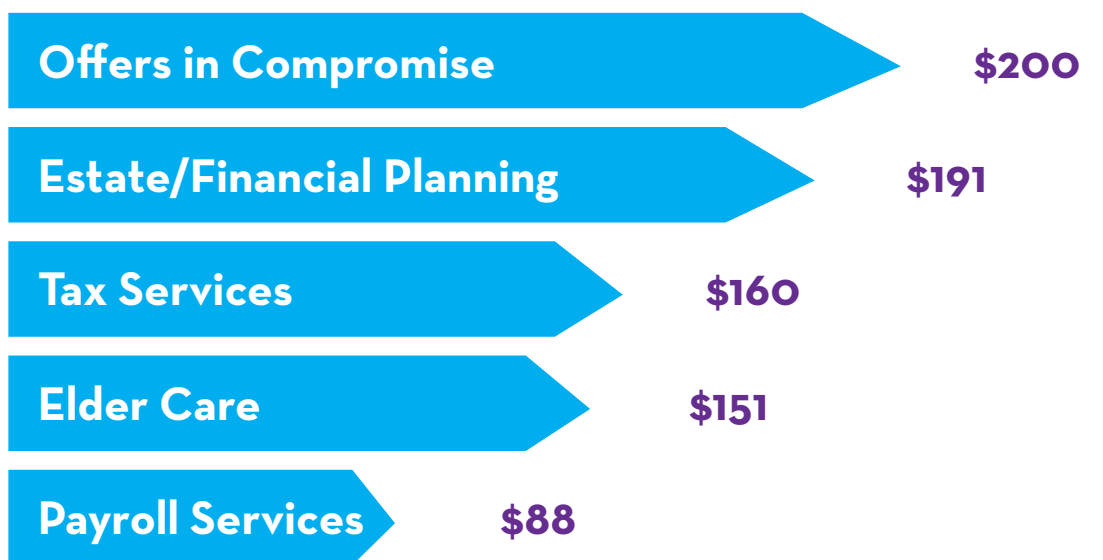
# \$158

(Up from \$150 in 2016-2017)

### Forms - Average Filing Charges

<b>Form 706</b> (Estates)	<b>\$1,784</b>
<b>Form 709</b> (Gift Tax)	<b>\$389</b>
<b>Form 940</b> (Federal Unemployment)	<b>\$65</b>
<b>Form 990</b> (Exempt Organization)	<b>\$683</b>
<b>Form 1040</b> (Itemized-Schedule A & State Return)	<b>\$294</b>
<b>Form 1040</b> (Not Itemized & State return)	<b>\$188</b>
<b>Schedule C</b> (Business)	<b>\$187</b>
<b>Schedule F</b>	<b>\$175</b>
<b>Schedule E</b>	<b>\$136</b>
<b>Schedule D</b>	<b>\$109</b>
<b>Schedule EIC</b>	<b>\$62</b>
<b>Schedule SE</b>	<b>\$40</b>
<b>ACA FORMS</b>	
<b>Form 8962</b> Shared Responsibility Payment Calculation	<b>\$57</b>
<b>Form 1095A</b>	<b>\$52</b>
<b>Form 8965</b>	<b>\$49</b>

### Additional Hourly Fees



Source: National Society of Accountants Income and Fees of Accountants and Tax Preparers in Public Practice Study

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