



## Collective Tax Preparation Pricing Schedule Entities (Form 1120, 1120S, or 1065)

### Base Fees (Preparation and e-file of all federal and home state returns):

\$2,000 if bookkeeping for the entity is provided by Collective

\$2,500 if bookkeeping for the entity is prepared in-house or through another third-party provider

\$1,250 applies *only* to a real estate holding entity with *two (2) or less* properties

**Additional Schedule Fee:** \$500/per applicable schedule

### The additional schedule fee applies to any of these circumstances:

**Form 8825 Rentals:** The entity directly owns real estate or is the sole owner of a subsidiary that holds real estate that it actively leases to other people or companies.

*\*Note: a single schedule consists of up to 3 separately reported properties. The additional schedule fee applies to each separate group of up to 3 rentals. There is no pro-rate for less than 3 rentals on a particular schedule.*

**Multiple States:** You are required to file a return in other state(s) in addition to your home state where you live.

*\*Note: The additional schedule fee applies for each additional state you are required to file.*

**Multiple Entity Consolidations:** Applies in the case of consolidated subsidiaries as part of tax filing for which subsidiary books are maintained separately from the parent reporting entity but are then combined for tax reporting purposes.

*\*Note: The additional schedule fee applies for each additional subsidiary that is consolidated.*

**Oregon Corporate Activities Tax (“CAT”) – [read more](#):** Entities that operate in Oregon and derive revenues above \$1 million from Oregon sources are subject to this additional tax filing, which is not included in the default home state returns.

**Oregon Pass-through Entity Elective Tax (“PTE-E”) – [read more](#):** S-Corporations or Partnerships that elect to pay the business alternative income tax are required to file an additional return that is not included in the default home state returns.

*\*Note: Oregon is not the only state with this elective additional filing (Idaho and California are a few examples of other states with similar provisions). The Same fees apply if your business is domiciled in a state that offers a similar elective tax that the entity elects into.*



## Collective Tax Preparation Pricing Schedule Individuals & Trusts (Form 1040 or 1041)

**Base Fee:** \$1,200 - Preparation and e-file of all federal and home state returns

**Additional Schedule Fee:** \$500/per applicable schedule

**The additional schedule fee applies to any of these circumstances:**

**Schedule C Business:** You own a business that is reported WITH the personal return (i.e. single member LLC or sole proprietorship – generally doesn't have a multiple owners or doesn't have "inc." in the business name).

*\*Note: it is possible for you to be required to file multiple schedules if your household owns multiple businesses. The additional schedule fee applies to each separate Schedule C.*

**Schedule E Rentals:** You directly own real estate or are the sole owner of an LLC that holds real estate that you actively lease to other people or companies.

*\*Note: a single schedule consists of up to 3 separately reported properties. The additional schedule fee applies to each separate group of up to 3 rentals. There is no pro-rate for less than 3 rentals on a particular schedule.*

**Schedule F Farm:** You own a farm that is reported WITH the personal return (i.e. single member LLC or sole proprietorship – generally doesn't have a multiple owners or doesn't have "inc." in the business name).

*\*Note: it is possible for you to be required to file multiple schedules if your household owns separate farms. The additional schedule fee applies to each separate Schedule F.*

**Multiple States:** You are required to file a return in other state(s) in addition to your home state where you live.

*\*Note: The additional schedule fee applies for each additional state you are required to file.*