

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### *EAST S. CENTRAL*

		Years in Practice	All Employees (Full-time)	All Employees (Part-time)	Principals/ Partners (Full-time)	Gross Income per Full-Time Employee 2019
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	28.4	1.6	1.3	1.0	\$82,244
	LLC-Partnership	40.0	9.0	.	3.0	\$83,333
	LLC-S Corporation	24.6	2.6	1.6	1.0	\$111,499
	LLC-Disregarded Entity	26.5	2.0	2.0	1.0	\$41,000
Median Household Income for Clients of Your Practice	Under \$50,000	4.0	2.0	1.0	1.0	\$195,170
	\$50,000-\$99,999	32.9	2.5	1.3	1.2	\$73,048
	\$100,000-\$149,999	23.3	2.0	2.0	1.0	\$94,774
	\$150,000 and over	28.5	2.3	1.5	1.0	\$87,500
Size of City	Large	23.5	1.8	2.0	1.0	\$90,801
	Moderate	30.8	2.6	1.6	1.2	\$78,683
	Small	19.8	2.2	1.3	1.0	\$113,557
	Rural	50.0	2.5	.	1.0	\$81,250
Gross Income 2019	Under \$50,000	22.3	1.0	1.0	1.0	\$22,000
	\$50,000-99,999	27.3	1.3	.	1.0	\$69,677
	\$100,000-199,999	41.5	1.7	1.7	1.0	\$96,721
	\$200,000-399,999	24.8	2.8	1.0	1.0	\$106,959
	\$400,000 & over	34.0	6.0	2.5	1.7	\$104,444
Full-Time Staff	One	30.9	1.0	1.5	1.0	\$86,601
	Two	20.3	2.0	1.0	1.0	\$96,764
	3 or More	37.7	4.7	2.0	1.3	\$80,750
Total		28.0	2.3	1.5	1.1	\$87,474

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### ***EAST S. CENTRAL***

		Gross Income Actual 2019	Net Income Actual 2019	Gross Income Estimated 2020	Net Income Estimated 2020
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$120,451	\$51,239	\$128,987	\$56,585
	LLC-Partnership	\$622,500	\$30,000	\$625,000	\$25,000
	LLC-S Corporation	\$307,165	\$136,285	\$302,500	\$99,167
	LLC-Disregarded Entity	\$67,000	\$27,500	\$61,667	\$24,500
Median Household Income for Clients of Your Practice	Under \$50,000	\$390,340	\$96,720	\$350,000	\$85,000
	\$50,000-\$99,999	\$180,995	\$38,860	\$187,261	\$41,710
	\$100,000-\$149,999	\$167,034	\$101,080	\$171,667	\$58,800
	\$150,000 and over	\$370,000	\$137,333	\$366,667	\$136,333
Size of City	Large	\$167,641	\$113,725	\$177,600	\$118,500
	Moderate	\$254,830	\$74,249	\$257,287	\$49,575
	Small	\$189,248	\$52,680	\$176,000	\$50,375
	Rural	\$175,000	\$30,000	\$187,500	.
Gross Income 2019	Under \$50,000	\$28,163	\$14,000	\$29,500	\$13,833
	\$50,000-99,999	\$84,618	\$60,884	\$83,623	\$55,392
	\$100,000-199,999	\$134,108	\$52,748	\$136,000	\$60,200
	\$200,000-399,999	\$261,835	\$74,240	\$258,750	\$73,333
	\$400,000 & over	\$568,750	\$200,000	\$580,000	\$131,000
Full-Time Staff	One	\$86,601	\$48,557	\$89,857	\$51,667
	Two	\$193,528	\$63,993	\$188,374	\$63,435
	3 or More	\$392,667	\$164,500	\$403,333	\$113,250
Total		\$213,976	\$75,770	\$216,184	\$65,981

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### *EAST S. CENTRAL*

		Full Payroll Services % Gross Income	After-fact Payroll Services % Gross Income	Federal/ State Tax Return % Gross Income	Tax Services % Gross Income
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	1.4%	1.6%	58.2%	21.6%
	LLC-S Corporation	3.3%	5.0%	46.7%	33.3%
	LLC-Disregarded Entity	.0%	.0%	50.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	5.0%	10.0%	75.0%	.0%
	\$50,000-\$99,999	1.0%	2.4%	60.0%	20.0%
	\$100,000-\$149,999	3.5%	.5%	53.0%	4.0%
	\$150,000 and over	.0%	.0%	.0%	100.0%
Size of City	Large	2.0%	.0%	30.0%	51.5%
	Moderate	1.5%	.5%	23.0%	52.5%
	Small	2.5%	4.3%	70.0%	.0%
	Rural	.0%	5.0%	95.0%	.0%
Gross Income 2019	Under \$50,000	.0%	1.0%	45.0%	50.0%
	\$50,000-99,999	2.0%	.0%	30.0%	51.5%
	\$100,000-199,999	.0%	2.5%	72.5%	.0%
	\$200,000-399,999	4.3%	5.3%	62.0%	1.7%
Full-Time Staff	One	1.0%	1.3%	38.8%	50.8%
	Two	5.0%	7.5%	70.0%	.0%
	3 or More	1.5%	.5%	48.0%	2.5%
Total		1.9%	2.6%	53.4%	23.1%

**REGIONAL CLIENT SERVICES**

**Clients Services Percentage of Gross Income (cont.)**

***EAST S. CENTRAL***

		Estate/ Financial Planning % Gross Income	Write-up Work % Gross Income	Financial Statement Presen- tation % Gross Income	Audit of Financial Statements % Gross Income	Manage- ment Advisory Services % Gross Income
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	.6%	11.2%	5.4%	.0%	.0%
	LLC-S Corporation	.0%	10.7%	.0%	.0%	.0%
	LLC-Disregarded Entity	.0%	45.0%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	10.0%	.0%	.0%	.0%
	\$50,000-\$99,999	.0%	15.0%	.0%	.0%	.0%
	\$100,000-\$149,999	1.5%	24.0%	13.5%	.0%	.0%
	\$150,000 and over	.0%	.0%	.0%	.0%	.0%
Size of City	Large	.0%	10.5%	6.0%	.0%	.0%
	Moderate	1.5%	13.5%	7.5%	.0%	.0%
	Small	.0%	21.3%	.0%	.0%	.0%
	Rural	.0%	.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	.0%	4.0%	.0%	.0%	.0%
	\$50,000-99,999	.0%	10.5%	6.0%	.0%	.0%
	\$100,000-199,999	.0%	22.5%	.0%	.0%	.0%
	\$200,000-399,999	1.0%	19.7%	5.0%	.0%	.0%
Full-Time Staff	One	.0%	5.3%	3.0%	.0%	.0%
	Two	.0%	16.0%	.0%	.0%	.0%
	3 or More	1.5%	36.0%	7.5%	.0%	.0%
<b>Total</b>		<b>.3%</b>	<b>14.8%</b>	<b>3.0%</b>	<b>.0%</b>	<b>.0%</b>

**REGIONAL CLIENT SERVICES**

**Clients Services Percentage of Gross Income (cont.)**

***EAST S. CENTRAL***

		QuickBooks or Book- keeping Advisory Services % Gross Income	Financial Services % Gross Income	Elder Care Services % Gross Income	Offers in Compromise % Gross Income
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	.0%	.0%	.0%	.0%
	LLC-S Corporation	1.0%	.0%	.0%	.0%
	LLC-Disregarded Entity	.0%	.0%	.0%	5.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-\$99,999	.6%	.0%	.0%	1.0%
	\$100,000-\$149,999	.0%	.0%	.0%	.0%
	\$150,000 and over	.0%	.0%	.0%	.0%
Size of City	Large	.0%	.0%	.0%	.0%
	Moderate	.0%	.0%	.0%	.0%
	Small	.8%	.0%	.0%	1.3%
	Rural	.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-99,999	.0%	.0%	.0%	.0%
	\$100,000-199,999	.0%	.0%	.0%	2.5%
	\$200,000-399,999	1.0%	.0%	.0%	.0%
Full-Time Staff	One	.0%	.0%	.0%	.0%
	Two	1.5%	.0%	.0%	.0%
	3 or More	.0%	.0%	.0%	2.5%
<b>Total</b>		<b>.3%</b>	<b>.0%</b>	<b>.0%</b>	<b>.6%</b>

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### ***EAST S. CENTRAL***

		Form 706 (Estates) Average Fee	Form 709 (Gift Tax) Average Fee	Form 940 (Federal Unem- ployment) Average Fee	Form 941 (Employer's Quarterly) Average Fee
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$7,575	\$150	\$69	\$99
	LLC-S Corporation	\$450	.	\$57	\$53
	LLC-Disregarded Entity	\$300	\$475	\$68	\$118
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	.	\$75
	\$50,000-\$99,999	\$150	\$400	\$69	\$75
	\$100,000-\$149,999	\$5,250	\$225	\$59	\$104
Size of City	Large	\$300	\$300	\$60	\$116
	Moderate	\$7,725	\$150	\$74	\$87
	Small	\$150	\$400	\$67	\$94
	Rural	.	.	\$25	\$38
Gross Income 2019	Under \$50,000	\$225	\$225	\$80	\$80
	\$50,000-99,999	.	.	.	\$172
	\$100,000-199,999	.	\$650	\$90	\$100
	\$200,000-399,999	\$15,000	\$150	\$42	\$69
	\$400,000 & over	\$450	.	\$25	\$35
Full-Time Staff	One	.	.	\$75	\$111
	Two	.	.	\$73	\$58
	3 or More	\$7,725	\$400	\$50	\$96
<b>Total</b>		<b>\$3,975</b>	<b>\$313</b>	<b>\$64</b>	<b>\$86</b>

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### ***EAST S. CENTRAL***

		Form 943 (Employer's Quarterly for Farms) Average Fee	Form 990 (Exempt Organ- ization) Average Fee	Form 1040 (Itemized Sch A & State) Average Fee	Form 1040 (Not Itemized & State) Average Fee	Form 1041 (Fiduciary) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$50	\$517	\$181	\$137	\$279
	LLC-S Corporation	\$200	\$533	\$235	\$161	\$295
	LLC-Disregarded Entity	\$500	\$413	\$308	\$175	\$350
Median Household Income for Clients of Your Practice	Under \$50,000	\$200	.	\$250	\$150	\$200
	\$50,000-\$99,999	\$275	\$450	\$174	\$135	\$309
	\$100,000-\$149,999	.	\$575	\$274	\$176	\$317
Size of City	Large	.	\$325	\$168	\$161	\$209
	Moderate	.	\$717	\$260	\$147	\$425
	Small	\$350	\$333	\$238	\$170	\$271
	Rural	\$50	\$500	\$113	\$75	\$350
Gross Income 2019	Under \$50,000	.	\$263	\$283	\$114	\$250
	\$50,000-99,999	.	.	\$173	\$148	\$117
	\$100,000-199,999	\$500	\$625	\$206	\$167	\$400
	\$200,000-399,999	\$125	\$550	\$216	\$136	\$321
	\$400,000 & over	.	\$550	\$185	\$150	\$400
Full-Time Staff	One	.	.	\$230	\$196	\$117
	Two	\$200	\$525	\$236	\$170	\$243
	3 or More	\$275	\$600	\$190	\$135	\$400
Total		\$250	\$497	\$217	\$154	\$300

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### *EAST S. CENTRAL*

		Form 1065 (Partnership) Average Fee	Form 1120 (Corporation) Average Fee	Form 1120S (S Corp) Average Fee	Schedule B (Interest and Ordinary Dividends) Average Fee	Schedule C (Business) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$426	\$631	\$571	\$30	\$136
	LLC-S Corporation	\$600	\$650	\$735	\$23	\$150
	LLC-Disregarded Entity	\$445	\$867	\$809	\$38	\$188
Median Household Income for Clients of Your Practice	Under \$50,000	\$500	\$500	\$750	.	.
	\$50,000-\$99,999	\$411	\$539	\$519	\$29	\$147
	\$100,000-\$149,999	\$563	\$856	\$822	\$33	\$150
Size of City	Large	\$368	\$505	\$454	\$20	\$150
	Moderate	\$605	\$863	\$871	\$30	\$142
	Small	\$473	\$615	\$656	\$38	\$169
	Rural	\$350	\$500	\$500	\$25	\$100
Gross Income 2019	Under \$50,000	\$400	\$717	\$817	\$33	\$113
	\$50,000-99,999	\$330	\$715	\$715	\$25	\$150
	\$100,000-199,999	\$525	\$710	\$720	\$28	\$165
	\$200,000-399,999	\$469	\$581	\$588	\$33	\$142
	\$400,000 & over	\$450	\$575	\$575	.	\$150
Full-Time Staff	One	\$418	\$804	\$763	\$20	\$175
	Two	\$573	\$675	\$698	\$23	\$140
	3 or More	\$456	\$681	\$631	\$42	\$163
Total		\$488	\$684	\$675	\$30	\$148



## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### ***EAST S. CENTRAL***

		Schedule D/ Form 8949 (Gains & Losses) Average Fee	Schedule E (Rental) Average Fee	Schedule EIC (Earned Income Credit) Average Fee	Schedule F (Farm) Average Fee	Schedule H (Household Employment Taxes) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$92	\$168	\$51	\$140	\$58
	LLC-S Corporation	\$83	\$115	\$60	\$117	\$23
	LLC-Disregarded Entity	\$163	\$138	\$93	\$188	\$93
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	.	.	.
	\$50,000-\$99,999	\$98	\$139	\$46	\$150	\$61
	\$100,000-\$149,999	\$113	\$165	\$95	\$125	\$53
Size of City	Large	\$125	\$150	\$135	\$138	\$35
	Moderate	\$87	\$146	\$50	\$119	\$48
	Small	\$142	\$167	\$67	\$175	\$88
	Rural	\$50	\$100	\$25	\$150	\$50
Gross Income 2019	Under \$50,000	\$113	\$113	\$93	\$88	\$30
	\$50,000-99,999	\$35	\$150	\$30	\$150	.
	\$100,000-199,999	\$133	\$139	\$65	\$158	\$85
	\$200,000-399,999	\$108	\$217	\$50	\$192	\$75
	\$400,000 & over	\$50	\$50	.	\$50	\$25
Full-Time Staff	One	\$125	\$180	\$125	\$150	.
	Two	\$78	\$148	\$50	\$150	\$20
	3 or More	\$113	\$150	\$33	\$163	\$81
Total		\$104	\$148	\$62	\$143	\$58

**REGIONAL CLIENT SERVICES**

**Federal Tax Returns - Average Fees (cont.)**

***EAST S. CENTRAL***

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$51
	LLC-S Corporation	\$35
	LLC-Disregarded Entity	\$50
Median Household Income for Clients of Your Practice	Under \$50,000	.
	\$50,000-\$99,999	\$33
	\$100,000-\$149,999	\$90
Size of City	Large	.
	Moderate	\$56
	Small	\$42
	Rural	\$25
Gross Income 2019	Under \$50,000	\$25
	\$50,000-99,999	\$25
	\$100,000-199,999	\$58
	\$200,000-399,999	\$50
	\$400,000 & over	.
Full-Time Staff	One	\$105
	Two	\$32
	3 or More	\$50
Total		\$47

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees**

***EAST S. CENTRAL***

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	0	.	1	\$50.00
	LLC-Partnership	2	\$75.00	2	\$87.50
	LLC-S Corporation	2	\$90.00	2	\$90.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1	\$75.00	2	\$75.00
	\$100,000-\$149,999	1	\$55.00	1	\$55.00
	\$150,000 and over	2	\$100.00	2	\$100.00
Size of City	Large	1	\$125.00	1	\$125.00
	Moderate	3	\$68.33	3	\$76.67
	Small	0	.	0	.
	Rural	0	.	1	\$50.00
Gross Income 2019	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	0	.	1	\$50.00
	\$200,000-399,999	0	.	0	.
	\$400,000 & over	4	\$82.50	4	\$88.75
Full-Time Staff	One	0	.	1	\$50.00
	Two	0	.	0	.
	3 or More	3	\$85.00	3	\$93.33
<b>Total</b>		<b>4</b>	<b>\$82.50</b>	<b>5</b>	<b>\$81.00</b>

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

***EAST S. CENTRAL***

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$100.00	0	.
	LLC-Partnership	2	\$137.50	2	\$137.50
	LLC-S Corporation	1	\$255.00	3	\$181.67
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	2	\$100.00	2	\$107.50
	\$100,000-\$149,999	1	\$125.00	0	.
	\$150,000 and over	2	\$202.50	3	\$201.67
Size of City	Large	1	\$255.00	1	\$255.00
	Moderate	3	\$133.33	3	\$158.33
	Small	0	.	1	\$90.00
	Rural	1	\$75.00	0	.
Gross Income 2019	\$50,000-99,999	0	.	1	\$200.00
	\$100,000-199,999	1	\$75.00	0	.
	\$200,000-399,999	1	\$125.00	1	\$90.00
	\$400,000 & over	3	\$176.67	3	\$176.67
Full-Time Staff	One	1	\$75.00	1	\$200.00
	Two	0	.	1	\$90.00
	3 or More	3	\$168.33	2	\$190.00
<b>Total</b>		<b>5</b>	<b>\$146.00</b>	<b>5</b>	<b>\$164.00</b>

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

***EAST S. CENTRAL***

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	0	.	0	.
	LLC-Partnership	1	\$175.00	2	\$105.00
	LLC-S Corporation	2	\$172.50	1	\$75.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	2	\$132.50	1	\$125.00
	\$100,000-\$149,999	0	.	0	.
	\$150,000 and over	1	\$255.00	2	\$80.00
Size of City	Large	1	\$255.00	1	\$75.00
	Moderate	1	\$175.00	2	\$105.00
	Small	1	\$90.00	0	.
	Rural	0	.	0	.
Gross Income 2019	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	1	\$90.00	0	.
	\$400,000 & over	2	\$215.00	3	\$95.00
Full-Time Staff	One	0	.	0	.
	Two	1	\$90.00	0	.
	3 or More	2	\$215.00	2	\$100.00
<b>Total</b>		<b>3</b>	<b>\$173.33</b>	<b>3</b>	<b>\$95.00</b>

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

***EAST S. CENTRAL***

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$180.00	0	.
	LLC-Partnership	1	\$175.00	0	.
	LLC-S Corporation	1	\$255.00	1	\$255.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1	\$175.00	0	.
	\$100,000-\$149,999	1	\$180.00	0	.
	\$150,000 and over	1	\$255.00	1	\$255.00
Size of City	Large	2	\$217.50	1	\$255.00
	Moderate	1	\$175.00	0	.
	Small	0	.	0	.
	Rural	0	.	0	.
Gross Income 2019	\$50,000-99,999	1	\$180.00	0	.
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	0	.	0	.
	\$400,000 & over	2	\$215.00	1	\$255.00
Full-Time Staff	One	1	\$180.00	0	.
	Two	0	.	0	.
	3 or More	2	\$215.00	1	\$255.00
<b>Total</b>		<b>3</b>	<b>\$203.33</b>	<b>1</b>	<b>\$255.00</b>

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

***EAST S. CENTRAL***

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	0	.	0	.
	LLC-Partnership	2	\$162.50	2	\$137.50
	LLC-S Corporation	2	\$172.50	2	\$82.50
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	2	\$132.50	2	\$107.50
	\$100,000-\$149,999	0	.	0	.
	\$150,000 and over	2	\$202.50	2	\$112.50
Size of City	Large	1	\$255.00	1	\$75.00
	Moderate	2	\$162.50	2	\$137.50
	Small	1	\$90.00	1	\$90.00
	Rural	0	.	0	.
Gross Income 2019	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	1	\$90.00	1	\$90.00
	\$400,000 & over	3	\$193.33	3	\$116.67
Full-Time Staff	One	0	.	0	.
	Two	1	\$90.00	1	\$90.00
	3 or More	2	\$215.00	2	\$100.00
<b>Total</b>		<b>4</b>	<b>\$167.50</b>	<b>4</b>	<b>\$110.00</b>

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

***EAST S. CENTRAL***

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	0	.	0	.
	LLC-Partnership	1	\$175.00	1	\$150.00
	LLC-S Corporation	1	\$255.00	1	\$75.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1	\$175.00	1	\$150.00
	\$100,000-\$149,999	0	.	0	.
	\$150,000 and over	1	\$255.00	1	\$75.00
Size of City	Large	1	\$255.00	1	\$75.00
	Moderate	1	\$175.00	1	\$150.00
	Small	0	.	0	.
	Rural	0	.	0	.
Gross Income 2019	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	0	.	0	.
	\$400,000 & over	2	\$215.00	2	\$112.50
Full-Time Staff	One	0	.	0	.
	Two	0	.	0	.
	3 or More	2	\$215.00	2	\$112.50
<b>Total</b>		<b>2</b>	<b>\$215.00</b>	<b>2</b>	<b>\$112.50</b>



**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

***EAST S. CENTRAL***

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	0	.
	LLC-Partnership	1	\$175.00
	LLC-S Corporation	1	\$255.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1	\$175.00
	\$100,000-\$149,999	0	.
	\$150,000 and over	1	\$255.00
Size of City	Large	1	\$255.00
	Moderate	1	\$175.00
	Small	0	.
	Rural	0	.
Gross Income 2019	\$50,000-99,999	0	.
	\$100,000-199,999	0	.
	\$200,000-399,999	0	.
	\$400,000 & over	2	\$215.00
Full-Time Staff	One	0	.
	Two	0	.
	3 or More	2	\$215.00
Total		2	\$215.00