

REGIONAL PRACTICE DEMOGRAPHICS

Practice Characteristics

MOUNTAIN

		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	30.0	1.6	1.0	1.0	\$88,487
	LLC-C Corporation	32.0	1.0	3.0	1.0	\$52,450
	LLC-Partnership	20.0	2.8	1.0	1.6	\$142,500
	LLC-S Corporation	25.2	2.5	2.5	1.1	\$149,403
	LLC-Disregarded Entity	32.3	2.1	1.3	1.0	\$70,857
	Professional Corp.	30.3	1.0	1.3	1.0	\$255,462
	S Corporation	30.8	2.3	1.0	1.2	\$82,674
	C Corporation	23.6	3.0	3.0	1.4	\$92,913
Median Household Income for Clients of Your Practice	Under \$50,000	22.2	2.2	1.0	1.2	\$42,884
	\$50,000-\$99,999	30.3	2.3	2.0	1.1	\$75,469
	\$100,000-\$149,999	28.4	2.4	1.3	1.1	\$141,772
	\$150,000 and over	25.1	1.6	2.0	1.3	\$190,979
Size of City	Large	27.3	1.6	1.9	1.1	\$122,860
	Moderate	26.8	3.0	1.5	1.2	\$137,602
	Small	31.3	2.4	1.4	1.0	\$65,437
	Rural	31.0	1.9	1.7	1.6	\$83,569
Gross Income 2019	Under \$50,000	28.4	1.4	1.7	1.1	\$23,560
	\$50,000-99,999	27.4	1.1	2.5	1.0	\$67,298
	\$100,000-199,999	33.0	2.1	1.5	1.1	\$88,955
	\$200,000-399,999	27.6	3.0	1.6	1.3	\$145,469
	\$400,000 & over	31.9	3.1	2.4	1.1	\$265,621
Full-Time Staff	One	26.7	1.0	1.4	1.0	\$135,602
	Two	29.0	2.0	2.0	1.3	\$89,725
	3 or More	30.6	4.2	2.0	1.3	\$83,184
Total		28.4	2.2	1.7	1.1	\$111,504

REGIONAL PRACTICE DEMOGRAPHICS

Practice Characteristics continued

MOUNTAIN

		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	\$106,444	\$53,636	\$114,070	\$57,181
	LLC-C Corporation	\$52,450	\$13,303	\$44,250	\$22,100
	LLC-Partnership	\$285,000	\$3,000	\$185,000	\$5,000
	LLC-S Corporation	\$273,887	\$66,725	\$292,929	\$81,155
	LLC-Disregarded Entity	\$72,940	\$37,085	\$72,611	\$36,225
	Professional Corp.	\$255,462	\$89,000	\$241,667	\$89,333
	S Corporation	\$195,856	\$53,852	\$188,410	\$57,722
	C Corporation	\$287,425	\$15,480	\$294,000	\$28,000
Median Household Income for Clients of Your Practice	Under \$50,000	\$77,691	\$14,671	\$64,333	\$14,333
	\$50,000-\$99,999	\$186,088	\$36,694	\$193,785	\$45,014
	\$100,000-\$149,999	\$195,198	\$62,528	\$203,405	\$71,065
	\$150,000 and over	\$207,675	\$85,916	\$207,519	\$89,335
Size of City	Large	\$175,014	\$51,607	\$180,834	\$54,912
	Moderate	\$236,390	\$61,043	\$251,306	\$77,553
	Small	\$156,002	\$39,846	\$158,512	\$43,194
	Rural	\$132,138	\$55,991	\$141,000	\$64,250
Gross Income 2019	Under \$50,000	\$28,038	\$12,774	\$26,514	\$13,992
	\$50,000-99,999	\$68,634	\$34,284	\$73,857	\$39,622
	\$100,000-199,999	\$142,474	\$41,170	\$147,759	\$44,131
	\$200,000-399,999	\$306,781	\$79,915	\$312,125	\$92,605
	\$400,000 & over	\$536,345	\$124,000	\$561,000	\$143,813
Full-Time Staff	One	\$132,705	\$59,008	\$137,912	\$65,654
	Two	\$179,450	\$49,348	\$179,250	\$50,550
	3 or More	\$324,454	\$51,986	\$346,566	\$62,677
Total		\$187,675	\$51,887	\$193,064	\$58,642

REGIONAL CLIENT SERVICES

Clients Services Percentage of Gross Income

MOUNTAIN

		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	5.0%	3.8%	65.0%	5.6%
	LLC-C Corporation	16.0%	.0%	45.0%	5.0%
	LLC-Partnership	8.0%	.0%	20.0%	.0%
	LLC-S Corporation	11.1%	.3%	62.7%	5.9%
	LLC-Disregarded Entity	3.1%	.6%	67.1%	4.7%
	Professional Corp.	5.7%	2.3%	71.7%	3.3%
	S Corporation	9.8%	2.3%	65.2%	6.2%
	C Corporation	.0%	1.5%	56.0%	4.0%
Median Household Income for Clients of Your Practice	Under \$50,000	4.0%	.5%	76.0%	1.0%
	\$50,000-\$99,999	7.2%	2.2%	60.0%	5.6%
	\$100,000-\$149,999	7.4%	1.2%	63.7%	4.7%
	\$150,000 and over	11.0%	1.1%	69.8%	7.0%
Size of City	Large	4.1%	1.7%	61.7%	6.0%
	Moderate	9.5%	1.4%	67.1%	4.8%
	Small	11.4%	1.0%	65.1%	2.1%
	Rural	14.3%	4.3%	54.7%	15.0%
Gross Income 2019	Under \$50,000	15.2%	.5%	55.7%	2.0%
	\$50,000-99,999	4.5%	3.0%	58.3%	5.3%
	\$100,000-199,999	3.4%	1.0%	75.1%	6.5%
	\$200,000-399,999	12.6%	.7%	58.2%	4.9%
	\$400,000 & over	9.7%	1.3%	56.3%	5.7%
Full-Time Staff	One	4.5%	2.3%	66.5%	6.3%
	Two	5.1%	1.1%	61.4%	4.3%
	3 or More	13.1%	1.0%	59.0%	5.2%
Total		7.8%	1.6%	63.4%	5.4%

REGIONAL CLIENT SERVICES

Clients Services Percentage of Gross Income (cont.)

MOUNTAIN

		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	.7%	10.9%	.3%	2.4%	.0%
	LLC-C Corporation	.0%	23.0%	6.0%	.0%	.0%
	LLC-Partnership	.0%	60.0%	.0%	.0%	.0%
	LLC-S Corporation	.0%	13.8%	2.9%	.2%	.4%
	LLC-Disregarded Entity	2.9%	14.4%	1.4%	.0%	2.9%
	Professional Corp.	.7%	14.7%	.0%	.0%	.0%
	S Corporation	.1%	13.7%	1.1%	.4%	.9%
Median Household Income for Clients of Your Practice	C Corporation	.0%	24.5%	2.5%	.0%	10.0%
	Under \$50,000	.0%	.0%	18.5%	.0%	.0%
	\$50,000-\$99,999	.3%	18.4%	1.0%	1.0%	1.2%
	\$100,000-\$149,999	1.4%	15.8%	.4%	.4%	1.6%
Size of City	\$150,000 and over	.0%	6.3%	1.3%	.0%	.1%
	Large	1.0%	20.7%	.5%	.2%	.9%
	Moderate	.1%	11.9%	1.2%	.4%	2.1%
	Small	.5%	8.0%	4.7%	1.9%	.8%
Gross Income 2019	Rural	.0%	8.3%	.0%	.0%	.0%
	Under \$50,000	.0%	14.2%	1.8%	.0%	.8%
	\$50,000-99,999	1.7%	22.3%	.9%	.0%	.0%
	\$100,000-199,999	.2%	7.8%	3.1%	.5%	1.5%
	\$200,000-399,999	.5%	18.4%	.5%	2.1%	.4%
Full-Time Staff	\$400,000 & over	.5%	17.7%	1.5%	.7%	4.5%
	One	.8%	15.0%	.9%	.0%	.8%
	Two	.3%	24.7%	.0%	.4%	.0%
Total	3 or More	.4%	11.8%	3.9%	1.9%	2.5%
		.6%	14.9%	1.6%	.6%	1.1%

REGIONAL CLIENT SERVICES

Clients Services Percentage of Gross Income (cont.)

MOUNTAIN

		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	5.2%	.0%	1.0%	.1%
	LLC-C Corporation	5.0%	.0%	.0%	.0%
	LLC-Partnership	12.0%	.0%	.0%	.0%
	LLC-S Corporation	2.4%	.0%	.1%	.2%
	LLC-Disregarded Entity	2.9%	.0%	.0%	.0%
	Professional Corp.	1.7%	.0%	.0%	.0%
	S Corporation	.2%	.0%	.2%	.0%
	C Corporation	1.5%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-\$99,999	2.5%	.0%	.4%	.1%
	\$100,000-\$149,999	3.3%	.0%	.0%	.0%
	\$150,000 and over	2.8%	.0%	.4%	.4%
Size of City	Large	2.8%	.0%	.1%	.2%
	Moderate	1.5%	.0%	.0%	.0%
	Small	4.5%	.0%	.0%	.0%
	Rural	.0%	.0%	3.3%	.0%
Gross Income 2019	Under \$50,000	9.5%	.0%	.2%	.2%
	\$50,000-99,999	3.3%	.0%	.8%	.0%
	\$100,000-199,999	.8%	.0%	.0%	.1%
	\$200,000-399,999	1.5%	.0%	.0%	.3%
	\$400,000 & over	2.2%	.0%	.0%	.0%
Full-Time Staff	One	2.5%	.0%	.5%	.0%
	Two	2.1%	.0%	.0%	.4%
	3 or More	1.1%	.0%	.0%	.0%
Total		2.7%	.0%	.3%	.1%

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees

MOUNTAIN

		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	\$200	\$200	\$69	\$66
	LLC-C Corporation
	LLC-Partnership	.	\$750	\$63	\$85
	LLC-S Corporation	\$583	\$350	\$98	\$79
	LLC-Disregarded Entity	\$417	\$175	\$41	\$66
	Professional Corp.	\$1,500	\$695	\$62	\$70
	S Corporation	\$720	\$210	\$39	\$58
	C Corporation	\$1,500	\$550	\$68	\$108
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$20	\$50
	\$50,000-\$99,999	\$627	\$328	\$58	\$65
	\$100,000-\$149,999	\$800	\$284	\$50	\$75
	\$150,000 and over	\$850	\$517	\$183	\$125
Size of City	Large	\$675	\$366	\$92	\$95
	Moderate	\$900	\$850	\$63	\$77
	Small	\$597	\$198	\$39	\$51
	Rural	.	.	\$38	\$59
Gross Income 2019	Under \$50,000	\$600	\$300	\$141	\$108
	\$50,000-99,999	\$225	\$175	\$34	\$41
	\$100,000-199,999	\$600	\$225	\$59	\$81
	\$200,000-399,999	\$600	\$350	\$39	\$43
	\$400,000 & over	\$1,500	\$773	\$90	\$90
Full-Time Staff	One	\$598	\$403	\$56	\$78
	Two	\$517	\$270	\$61	\$79
	3 or More	\$950	\$408	\$43	\$52
Total		\$695	\$353	\$65	\$72

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees (cont.)

MOUNTAIN

		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	\$70	\$396	\$252	\$178	\$350
	LLC-C Corporation	.	\$150	\$150	\$110	\$125
	LLC-Partnership	\$75	\$750	\$328	\$209	\$750
	LLC-S Corporation	\$163	\$490	\$327	\$245	\$831
	LLC-Disregarded Entity	\$45	\$417	\$296	\$212	\$350
	Professional Corp.	.	\$500	\$419	\$350	\$511
	S Corporation	\$68	\$512	\$304	\$208	\$536
	C Corporation	\$50	\$750	\$400	\$242	\$700
Median Household Income for Clients of Your Practice	Under \$50,000	\$50	.	\$175	\$175	\$500
	\$50,000-\$99,999	\$60	\$438	\$269	\$175	\$414
	\$100,000-\$149,999	\$75	\$430	\$342	\$284	\$620
	\$150,000 and over	\$163	\$817	\$424	\$236	\$949
Size of City	Large	\$125	\$513	\$336	\$242	\$697
	Moderate	.	\$633	\$318	\$213	\$547
	Small	\$60	\$463	\$251	\$175	\$403
	Rural	\$75	\$283	\$319	\$191	\$440
Gross Income 2019	Under \$50,000	\$115	\$408	\$247	\$193	\$370
	\$50,000-99,999	\$40	\$363	\$259	\$180	\$409
	\$100,000-199,999	.	\$300	\$310	\$185	\$430
	\$200,000-399,999	\$88	\$655	\$320	\$168	\$753
	\$400,000 & over	\$50	\$567	\$396	\$379	\$959
Full-Time Staff	One	\$75	\$396	\$305	\$209	\$479
	Two	\$50	\$470	\$329	\$235	\$669
	3 or More	\$62	\$564	\$295	\$228	\$645
Total		\$80	\$482	\$310	\$219	\$573

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees (cont.)

MOUNTAIN

		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	\$489	\$398	\$457	\$30	\$105
	LLC-C Corporation	\$250	\$350	\$250	\$20	\$75
	LLC-Partnership	\$1,133	\$1,375	\$1,217	\$75	\$250
	LLC-S Corporation	\$690	\$780	\$854	\$58	\$200
	LLC-Disregarded Entity	\$381	\$491	\$491	\$17	\$135
	Professional Corp.	\$650	\$767	\$817	\$19	\$88
	S Corporation	\$587	\$603	\$603	\$43	\$109
	C Corporation	\$675	\$838	\$813	\$37	\$120
Median Household Income for Clients of Your Practice	Under \$50,000	\$750	\$1,084	\$1,013	\$14	\$41
	\$50,000-\$99,999	\$503	\$520	\$535	\$31	\$103
	\$100,000-\$149,999	\$708	\$766	\$803	\$35	\$182
	\$150,000 and over	\$884	\$937	\$1,119	\$120	\$275
Size of City	Large	\$695	\$766	\$851	\$57	\$221
	Moderate	\$604	\$633	\$634	\$34	\$123
	Small	\$530	\$600	\$567	\$31	\$90
	Rural	\$508	\$490	\$500	\$20	\$73
Gross Income 2019	Under \$50,000	\$402	\$449	\$430	\$45	\$114
	\$50,000-99,999	\$501	\$481	\$600	\$20	\$82
	\$100,000-199,999	\$564	\$664	\$663	\$33	\$153
	\$200,000-399,999	\$706	\$743	\$912	\$61	\$191
	\$400,000 & over	\$908	\$1,027	\$943	\$30	\$152
Full-Time Staff	One	\$628	\$654	\$679	\$24	\$131
	Two	\$613	\$680	\$887	\$53	\$213
	3 or More	\$573	\$718	\$631	\$35	\$101
Total		\$616	\$671	\$694	\$39	\$142

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees (cont.)

MOUNTAIN

		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	\$89	\$83	\$54	\$142	\$32
	LLC-C Corporation	\$75	\$125	\$50	.	.
	LLC-Partnership	\$225	\$175	\$50	.	.
	LLC-S Corporation	\$191	\$165	\$99	\$127	\$39
	LLC-Disregarded Entity	\$45	\$103	\$32	\$68	\$40
	Professional Corp.	\$60	\$68	\$31	\$75	.
	S Corporation	\$79	\$79	\$38	\$109	\$40
	C Corporation	\$90	\$95	\$48	\$80	\$75
Median Household Income for Clients of Your Practice	Under \$50,000	\$36	\$33	\$24	\$43	\$42
	\$50,000-\$99,999	\$90	\$74	\$49	\$106	\$39
	\$100,000-\$149,999	\$90	\$127	\$83	\$70	\$15
	\$150,000 and over	\$358	\$306	\$45	\$280	\$63
Size of City	Large	\$172	\$182	\$84	\$155	\$41
	Moderate	\$128	\$72	\$49	\$110	\$38
	Small	\$64	\$76	\$33	\$85	\$43
	Rural	\$38	\$73	\$80	\$95	\$30
Gross Income 2019	Under \$50,000	\$79	\$121	\$41	\$117	\$53
	\$50,000-99,999	\$61	\$102	\$48	\$95	\$40
	\$100,000-199,999	\$126	\$98	\$88	\$129	\$33
	\$200,000-399,999	\$186	\$164	\$48	\$125	\$33
	\$400,000 & over	\$105	\$102	\$46	\$70	\$50
Full-Time Staff	One	\$66	\$99	\$71	\$74	\$41
	Two	\$169	\$188	\$45	\$121	\$35
	3 or More	\$87	\$69	\$45	\$82	\$34
Total		\$110	\$113	\$58	\$112	\$40

REGIONAL CLIENT SERVICES

Federal Tax Returns - Average Fees (cont.)

MOUNTAIN

		Schedule SE (Self Employment Tax) Average Fee
		Mean
Type of Practice	Sole Proprietor	\$26
	LLC-C Corporation	\$25
	LLC-Partnership	\$50
	LLC-S Corporation	\$36
	LLC-Disregarded Entity	\$15
	Professional Corp.	\$30
	S Corporation	\$25
	C Corporation	\$73
Median Household Income for Clients of Your Practice	Under \$50,000	\$14
	\$50,000-\$99,999	\$30
	\$100,000-\$149,999	\$38
	\$150,000 and over	\$43
Size of City	Large	\$36
	Moderate	\$30
	Small	\$34
	Rural	\$10
Gross Income 2019	Under \$50,000	\$34
	\$50,000-99,999	\$17
	\$100,000-199,999	\$29
	\$200,000-399,999	\$31
	\$400,000 & over	\$58
Full-Time Staff	One	\$25
	Two	\$39
	3 or More	\$36
Total		\$33

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees

MOUNTAIN

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$60.00	5	\$71.00
	LLC-C Corporation	1	\$75.00	0	.
	LLC-Partnership	1	\$75.00	0	.
	LLC-S Corporation	8	\$111.58	3	\$106.67
	LLC-Disregarded Entity	7	\$72.57	3	\$96.67
	Professional Corp.	2	\$117.50	1	\$85.00
	S Corporation	5	\$270.00	5	\$118.00
	C Corporation	1	\$85.00	1	\$85.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$68.82	1	\$100.00
	\$50,000-\$99,999	14	\$155.71	11	\$93.18
	\$100,000-\$149,999	7	\$81.14	3	\$86.67
	\$150,000 and over	5	\$103.00	3	\$113.33
Size of City	Large	13	\$105.38	9	\$98.33
	Moderate	6	\$90.83	4	\$83.75
	Small	7	\$187.23	3	\$110.00
	Rural	2	\$87.50	2	\$87.50
Gross Income 2019	Under \$50,000	7	\$230.43	4	\$150.00
	\$50,000-99,999	8	\$67.50	6	\$64.17
	\$100,000-199,999	4	\$95.66	2	\$97.50
	\$200,000-399,999	4	\$76.25	1	\$95.00
	\$400,000 & over	3	\$120.00	3	\$83.33
Full-Time Staff	One	17	\$84.88	10	\$72.50
	Two	3	\$91.67	2	\$150.00
	3 or More	6	\$238.77	4	\$112.50
Total		28	\$121.45	18	\$95.83

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

MOUNTAIN

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$164.29	8	\$149.38
	LLC-C Corporation	1	\$50.00	1	\$50.00
	LLC-Partnership	1	\$75.00	0	.
	LLC-S Corporation	8	\$167.85	14	\$189.56
	LLC-Disregarded Entity	7	\$132.00	8	\$109.38
	Professional Corp.	3	\$216.67	1	\$250.00
	S Corporation	6	\$126.67	8	\$175.00
	C Corporation	1	\$200.00	2	\$149.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$73.89	2	\$76.91
	\$50,000-\$99,999	16	\$158.13	22	\$141.27
	\$100,000-\$149,999	11	\$139.00	11	\$149.55
	\$150,000 and over	5	\$189.00	8	\$236.25
Size of City	Large	16	\$167.81	23	\$169.13
	Moderate	8	\$185.63	8	\$183.50
	Small	8	\$94.60	10	\$121.38
	Rural	2	\$112.50	2	\$112.50
Gross Income 2019	Under \$50,000	7	\$140.57	8	\$146.88
	\$50,000-99,999	6	\$103.33	6	\$95.83
	\$100,000-199,999	8	\$133.47	12	\$147.65
	\$200,000-399,999	4	\$155.00	6	\$170.83
	\$400,000 & over	6	\$243.33	6	\$220.83
Full-Time Staff	One	18	\$124.94	21	\$150.71
	Two	5	\$204.00	5	\$183.60
	3 or More	7	\$176.11	13	\$127.99
Total		34	\$151.52	43	\$158.07

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

MOUNTAIN

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$140.00	6	\$104.17
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	1	\$75.00
	LLC-S Corporation	1	\$150.00	11	\$95.00
	LLC-Disregarded Entity	2	\$125.00	5	\$76.00
	Professional Corp.	1	\$250.00	3	\$151.67
	S Corporation	3	\$150.00	7	\$97.71
	C Corporation	1	\$98.00	3	\$69.33
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$100.00	1	\$100.00
	\$50,000-\$99,999	5	\$133.60	19	\$87.00
	\$100,000-\$149,999	5	\$170.00	12	\$97.42
	\$150,000 and over	1	\$75.00	4	\$137.50
Size of City	Large	6	\$150.00	21	\$95.48
	Moderate	3	\$157.67	8	\$111.50
	Small	2	\$97.50	5	\$93.00
	Rural	1	\$125.00	2	\$55.00
Gross Income 2019	Under \$50,000	2	\$85.00	7	\$150.71
	\$50,000-99,999	2	\$140.00	8	\$71.25
	\$100,000-199,999	4	\$129.50	8	\$81.00
	\$200,000-399,999	1	\$125.00	5	\$98.00
	\$400,000 & over	2	\$237.50	6	\$97.33
Full-Time Staff	One	5	\$139.00	15	\$85.33
	Two	2	\$161.50	9	\$104.78
	3 or More	3	\$141.67	8	\$94.25
Total		12	\$141.08	36	\$96.44

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

MOUNTAIN

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$70.00	3	\$200.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	6	\$94.33	1	\$60.00
	LLC-Disregarded Entity	2	\$97.50	0	.
	Professional Corp.	0	.	0	.
	S Corporation	3	\$158.33	3	\$133.33
	C Corporation	2	\$149.00	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$75.48	1	\$100.00
	\$50,000-\$99,999	5	\$106.60	5	\$147.00
	\$100,000-\$149,999	4	\$131.25	1	\$225.00
	\$150,000 and over	3	\$131.67	0	.
Size of City	Large	7	\$115.00	3	\$133.33
	Moderate	4	\$160.75	2	\$237.50
	Small	2	\$47.98	2	\$92.50
	Rural	1	\$60.00	0	.
Gross Income 2019	Under \$50,000	3	\$98.33	1	\$100.00
	\$50,000-99,999	2	\$95.00	0	.
	\$100,000-199,999	4	\$89.74	2	\$237.50
	\$200,000-399,999	1	\$95.00	2	\$92.50
	\$400,000 & over	3	\$171.67	1	\$225.00
Full-Time Staff	One	5	\$102.00	0	.
	Two	2	\$79.00	1	\$225.00
	3 or More	4	\$141.49	4	\$121.25
Total		14	\$114.57	7	\$151.43

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

MOUNTAIN

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	0	.	3	\$53.33
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	1	\$75.00
	LLC-S Corporation	3	\$125.00	9	\$109.44
	LLC-Disregarded Entity	2	\$122.50	4	\$58.75
	Professional Corp.	0	.	1	\$85.00
	S Corporation	4	\$112.50	3	\$91.67
	C Corporation	3	\$116.00	2	\$66.50
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$100.00	1	\$100.00
	\$50,000-\$99,999	6	\$108.00	15	\$72.53
	\$100,000-\$149,999	4	\$130.00	3	\$55.00
	\$150,000 and over	1	\$150.00	4	\$148.75
Size of City	Large	6	\$103.33	12	\$86.25
	Moderate	4	\$168.25	6	\$97.17
	Small	2	\$62.50	5	\$66.00
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	2	\$125.00	5	\$93.00
	\$50,000-99,999	1	\$150.00	6	\$70.00
	\$100,000-199,999	4	\$98.25	3	\$46.00
	\$200,000-399,999	3	\$66.67	6	\$109.17
	\$400,000 & over	2	\$212.50	2	\$85.00
Full-Time Staff	One	2	\$122.50	11	\$77.27
	Two	3	\$74.33	6	\$83.00
	3 or More	4	\$137.50	3	\$76.67
Total		12	\$118.17	23	\$84.70

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

MOUNTAIN

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	0	.	1	\$25.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	1	\$120.00	1	\$150.00
	LLC-Disregarded Entity	1	\$150.00	0	.
	Professional Corp.	0	.	0	.
	S Corporation	1	\$100.00	2	\$125.00
	C Corporation	1	\$98.00	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$100.00	1	\$100.00
	\$50,000-\$99,999	2	\$109.00	1	\$25.00
	\$100,000-\$149,999	1	\$150.00	0	.
	\$150,000 and over	0	.	2	\$150.00
Size of City	Large	2	\$125.00	3	\$133.33
	Moderate	2	\$109.00	0	.
	Small	0	.	0	.
	Rural	0	.	1	\$25.00
Gross Income 2019	Under \$50,000	1	\$100.00	2	\$125.00
	\$50,000-99,999	1	\$120.00	1	\$25.00
	\$100,000-199,999	2	\$124.00	0	.
	\$200,000-399,999	0	.	0	.
	\$400,000 & over	0	.	0	.
Full-Time Staff	One	1	\$150.00	2	\$87.50
	Two	1	\$98.00	0	.
	3 or More	0	.	0	.
Total		4	\$117.00	4	\$106.25

REGIONAL CLIENT SERVICES

Client Services - Average Hourly Fees (cont.)

MOUNTAIN

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	2	\$250.00
	LLC-C Corporation	1	\$100.00
	LLC-Partnership	0	.
	LLC-S Corporation	5	\$226.00
	LLC-Disregarded Entity	1	\$150.00
	Professional Corp.	0	.
	S Corporation	3	\$125.00
	C Corporation	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$100.00
	\$50,000-\$99,999	9	\$153.89
	\$100,000-\$149,999	0	.
	\$150,000 and over	2	\$385.00
Size of City	Large	8	\$199.38
	Moderate	2	\$200.00
	Small	2	\$130.00
	Rural	0	.
Gross Income 2019	Under \$50,000	4	\$225.00
	\$50,000-99,999	1	\$150.00
	\$100,000-199,999	2	\$250.00
	\$200,000-399,999	2	\$140.00
	\$400,000 & over	1	\$150.00
Full-Time Staff	One	2	\$150.00
	Two	3	\$206.67
	3 or More	3	\$95.00
Total		12	\$187.92