

## FEES FOR SERVICES: STATE AVERAGES

### STATE: Federal Tax Returns - Average Fees

	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	Form 943 (Employer's Quarterly for Farms) Average Fee	Form 990 (Exempt Organ- ization) Average Fee	Form 1040 (Itemized Sch A & State) Average Fee
	Mean	Mean	Mean	Mean	Mean	Mean	Mean
Alabama	\$450	\$650	\$73	\$84	\$500	\$600	\$248
Alaska	\$1,670	\$440	\$76	\$120	.	\$1,367	\$288
Arizona	\$560	\$299	\$56	\$71	\$63	\$371	\$304
Arkansas	\$325	\$292	\$75	\$83	\$100	\$750	\$275
California	\$1,825	\$659	\$163	\$121	\$115	\$1,161	\$471
Colorado	\$648	\$380	\$92	\$80	\$123	\$452	\$275
Connecticut	\$583	\$275	\$65	\$99	.	\$675	\$284
Delaware	\$625	\$625	\$20	\$30	\$40	\$500	\$445
Florida	\$881	\$335	\$100	\$115	\$198	\$773	\$322
Georgia	\$978	\$385	\$91	\$102	\$115	\$500	\$317
Hawaii	\$3,667	\$750	\$167	\$200	.	\$1,050	\$486
Idaho	.	.	\$43	\$63	\$100	\$750	\$145
Illinois	\$937	\$331	\$68	\$101	\$44	\$551	\$316
Indiana	\$450	\$435	\$57	\$89	\$88	\$578	\$294
Iowa	\$350	\$375	\$55	\$67	\$66	\$503	\$252
Kansas	\$759	\$317	\$43	\$50	\$38	\$379	\$244
Louisiana	\$250	\$450	\$70	\$96	\$75	\$381	\$229
Maine	\$550	\$450	\$100	\$93	.	\$900	\$280
Maryland	\$1,158	\$344	\$114	\$114	\$65	\$615	\$552
Massachusetts	\$2,183	\$663	\$45	\$100	.	\$396	\$274
Michigan	\$1,100	\$400	\$68	\$95	\$55	\$472	\$206
Minnesota	\$1,375	\$312	\$38	\$108	\$92	\$1,083	\$357
Mississippi	.	.	\$42	\$42	\$125	\$400	\$225
Missouri	\$1,219	\$200	\$26	\$28	\$23	\$529	\$203
Montana	.	.	\$43	\$75	\$50	\$388	\$282
Nebraska	.	\$233	\$50	\$125	\$50	\$526	\$271
Nevada	\$1,500	\$650	\$85	\$88	\$50	\$783	\$358
New Hampshire	\$495	.	\$25	\$29	.	\$450	\$192
New Jersey	\$2,138	\$414	\$101	\$111	\$117	\$1,425	\$305
New Mexico	.	\$200	\$35	\$110	\$110	.	\$489
New York	\$748	\$389	\$65	\$103	\$75	\$958	\$301
North Carolina	\$623	\$450	\$57	\$90	\$78	\$796	\$289
North Dakota	\$1,125	\$425	\$70	\$108	\$108	\$650	\$348
Ohio	\$150	\$177	\$30	\$30	.	\$1,763	\$163
Oklahoma	\$5,250	\$150	\$50	\$104	\$100	\$467	\$258
Oregon	\$1,633	\$505	\$51	\$111	\$81	\$666	\$422
Pennsylvania	\$805	\$522	\$61	\$95	\$113	\$618	\$305
Rhode Island	\$3,750	\$342	\$75	\$63	.	\$900	\$368
South Carolina	\$525	\$525	\$113	\$138	\$150	\$488	\$141
South Dakota	.	.	.	\$50	.	\$475	\$225
Tennessee	\$5,150	\$200	\$78	\$121	.	\$458	\$179
Texas	\$729	\$573	\$95	\$119	\$131	\$605	\$351
Utah	.	.	\$38	\$38	.	.	\$294
Virginia	\$1,080	\$598	\$61	\$80	\$45	\$646	\$335
Washington	\$700	\$283	\$74	\$93	\$120	\$535	\$364
West Virginia	\$300	\$250	\$125	\$125	\$125	\$825	\$213
Wisconsin	\$1,075	\$289	\$56	\$68	\$48	\$743	\$290
Wyoming	\$750	\$125	\$35	\$40	\$40	\$525	\$500
Total	\$1,289	\$421	\$78	\$96	\$94	\$735	\$323

## FEES FOR SERVICES: STATE AVERAGES

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

	Form 1040 (Not Itemized & State) Average Fee	Form 1041 (Fiduciary) Average Fee	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	Schedule D/ Form 8949 (Gains & Losses) Average Fee
	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean
Alabama	\$177	\$400	\$487	\$805	\$777	\$35	\$156	\$108
Alaska	\$226	\$1,200	\$824	\$1,001	\$1,112	\$39	\$167	\$81
Arizona	\$221	\$454	\$644	\$675	\$757	\$29	\$142	\$96
Arkansas	\$182	\$442	\$667	\$685	\$685	\$58	\$160	\$158
California	\$238	\$712	\$958	\$1,224	\$1,217	\$49	\$341	\$225
Colorado	\$179	\$439	\$550	\$598	\$579	\$59	\$117	\$110
Connecticut	\$221	\$540	\$594	\$671	\$683	\$35	\$234	\$114
Delaware	\$412	\$453	\$800	\$1,600	\$1,100	\$43	\$311	\$58
Florida	\$239	\$577	\$786	\$838	\$756	\$52	\$197	\$143
Georgia	\$226	\$505	\$647	\$686	\$743	\$41	\$233	\$105
Hawaii	\$284	\$717	\$1,308	\$1,367	\$1,367	.	\$500	\$300
Idaho	\$110	\$250	\$575	\$750	\$575	\$15	\$138	\$75
Illinois	\$216	\$580	\$762	\$861	\$931	\$44	\$163	\$121
Indiana	\$141	\$679	\$593	\$608	\$663	\$31	\$154	\$74
Iowa	\$191	\$430	\$558	\$756	\$641	\$36	\$172	\$91
Kansas	\$161	\$560	\$719	\$672	\$769	\$41	\$142	\$100
Louisiana	\$173	\$425	\$389	\$481	\$463	\$22	\$121	\$54
Maine	\$260	\$450	\$913	\$1,000	\$1,000	.	\$100	\$75
Maryland	\$306	\$879	\$1,064	\$1,228	\$1,203	\$24	\$186	\$90
Massachusetts	\$170	\$256	\$580	\$1,405	\$1,254	\$50	\$122	\$77
Michigan	\$156	\$465	\$580	\$729	\$702	\$47	\$136	\$88
Minnesota	\$241	\$646	\$821	\$1,086	\$1,084	\$45	\$211	\$156
Mississippi	\$139	\$278	\$600	\$705	\$810	\$25	\$150	\$84
Missouri	\$162	\$289	\$458	\$660	\$643	\$29	\$102	\$61
Montana	\$161	\$517	\$633	\$474	\$563	\$29	\$165	\$134
Nebraska	\$196	\$391	\$570	\$678	\$690	\$33	\$88	\$40
Nevada	\$192	\$1,333	\$767	\$997	\$1,327	\$57	\$203	\$240
New Hampshire	\$182	\$373	\$633	\$1,048	\$537	.	\$198	\$49
New Jersey	\$235	\$563	\$919	\$1,344	\$1,359	\$39	\$205	\$119
New Mexico	\$450	\$951	\$867	\$877	\$891	\$14	\$170	\$36
New York	\$241	\$367	\$725	\$974	\$996	\$39	\$261	\$110
North Carolina	\$199	\$682	\$840	\$924	\$945	\$34	\$187	\$133
North Dakota	\$163	\$575	\$900	\$1,038	\$864	\$32	\$125	\$62
Ohio	\$121	\$275	\$469	\$344	\$510	\$27	\$130	\$49
Oklahoma	\$136	\$513	\$704	\$770	\$690	\$45	\$163	\$213
Oregon	\$266	\$989	\$922	\$1,005	\$1,716	\$35	\$192	\$69
Pennsylvania	\$248	\$524	\$791	\$1,113	\$1,079	\$40	\$152	\$89
Rhode Island	\$331	\$600	\$638	\$725	\$750	\$50	\$163	\$75
South Carolina	\$95	\$125	\$424	\$845	\$374	\$42	\$80	\$39
South Dakota	\$140	\$250	\$460	.	\$483	\$50	\$150	\$50
Tennessee	\$143	\$267	\$376	\$543	\$461	\$33	\$138	\$125
Texas	\$234	\$753	\$739	\$1,008	\$823	\$42	\$205	\$90
Utah	\$208	\$450	\$521	\$595	\$521	\$38	\$125	\$67
Virginia	\$239	\$580	\$734	\$971	\$896	\$52	\$189	\$108
Washington	\$232	\$493	\$708	\$818	\$765	\$48	\$163	\$123
West Virginia	\$150	\$375	\$525	\$725	\$725	\$35	\$100	\$100
Wisconsin	\$189	\$521	\$636	\$777	\$785	\$34	\$186	\$131
Wyoming	\$350	\$410	\$475	\$588	\$588	\$10	\$95	\$25
Total	\$220	\$576	\$733	\$913	\$903	\$42	\$192	\$118

## FEES FOR SERVICES: STATE AVERAGES

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

	Schedule E (Rental) Average Fee	Schedule EIC (Earned Income Credit) Average Fee	Schedule F (Farm) Average Fee	Schedule H (Household Employment Taxes) Average Fee	Schedule SE (Self Employment Tax) Average Fee
	Mean	Mean	Mean	Mean	Mean
	Alabama	\$82	\$35	\$125	\$65
Alaska	\$140	\$58	\$175	\$29	\$28
Arizona	\$111	\$77	\$92	\$39	\$31
Arkansas	\$175	\$38	\$115	\$58	\$58
California	\$247	\$72	\$592	\$67	\$38
Colorado	\$109	\$52	\$126	\$45	\$36
Connecticut	\$114	\$68	\$115	\$28	\$24
Delaware	\$158	\$38	\$161	\$37	\$33
Florida	\$154	\$88	\$308	\$87	\$69
Georgia	\$175	\$78	\$423	\$83	\$44
Hawaii	\$350	.	.	.	.
Idaho	\$45	\$28	\$150	\$15	\$33
Illinois	\$131	\$50	\$153	\$68	\$39
Indiana	\$93	\$53	\$98	\$25	\$43
Iowa	\$141	\$51	\$267	\$105	\$27
Kansas	\$82	\$69	\$217	\$50	\$34
Louisiana	\$76	\$27	\$118	\$31	\$20
Maine	\$75	.	.	.	\$50
Maryland	\$161	\$78	\$257	\$106	\$33
Massachusetts	\$100	\$43	.	\$35	\$28
Michigan	\$101	\$58	\$97	\$45	\$27
Minnesota	\$126	\$86	\$282	\$58	\$43
Mississippi	\$171	\$70	\$175	\$50	\$51
Missouri	\$77	\$40	\$89	\$36	\$17
Montana	\$110	\$40	\$158	\$50	\$11
Nebraska	\$70	\$53	\$100	\$50	\$40
Nevada	\$237	\$60	\$90	\$75	\$85
New Hampshire	\$99	.	.	.	.
New Jersey	\$198	\$66	\$149	\$124	\$37
New Mexico	\$104	\$24	\$43	\$42	\$14
New York	\$158	\$75	\$327	\$98	\$93
North Carolina	\$137	\$84	\$162	\$52	\$34
North Dakota	\$88	\$38	\$138	\$50	\$20
Ohio	\$107	\$23	\$108	\$35	\$11
Oklahoma	\$150	\$60	\$163	\$50	\$50
Oregon	\$142	\$46	\$176	\$56	\$33
Pennsylvania	\$105	\$57	\$143	\$67	\$39
Rhode Island	\$75	\$50	\$175	.	\$50
South Carolina	\$55	\$52	\$128	\$95	\$48
South Dakota	\$100	.	\$150	.	\$25
Tennessee	\$175	\$70	\$131	\$53	\$50
Texas	\$136	\$71	\$158	\$70	\$47
Utah	\$75	\$35	\$75	\$15	\$37
Virginia	\$132	\$69	\$138	\$58	\$31
Washington	\$113	\$59	\$195	\$75	\$45
West Virginia	\$100	\$50	\$100	\$50	\$50
Wisconsin	\$203	\$57	\$188	\$74	\$29
Wyoming	\$95	\$80	\$95	\$30	\$10
Total	\$145	\$65	\$200	\$66	\$41

## FEES FOR SERVICES: STATE AVERAGES

### STATE: Client Services - Average Hourly Fees

	Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee		Federal/ State Tax Return Average Hourly Fee	
	Count	Mean	Count	Mean	Count	Mean
Alabama	1	\$55.00	2	\$52.50	1	\$75.00
Alaska	3	\$71.67	2	\$70.00	5	\$120.00
Arizona	8	\$92.50	6	\$99.17	10	\$179.50
Arkansas	2	\$75.00	2	\$75.00	3	\$171.33
California	16	\$96.94	20	\$114.15	29	\$397.86
Colorado	11	\$189.09	7	\$100.71	11	\$149.55
Connecticut	6	\$75.00	3	\$60.00	7	\$123.57
Delaware	1	\$150.00	0	.	0	.
Florida	12	\$120.83	11	\$89.00	15	\$153.67
Georgia	5	\$91.60	5	\$92.80	11	\$168.91
Hawaii	7	\$100.71	3	\$100.00	7	\$222.14
Idaho	1	\$45.00	1	\$90.00	3	\$121.67
Illinois	6	\$120.17	11	\$137.82	16	\$165.38
Indiana	4	\$143.13	6	\$130.42	8	\$149.69
Iowa	2	\$120.00	3	\$95.00	6	\$139.00
Kansas	7	\$53.57	4	\$51.25	6	\$122.50
Louisiana	4	\$77.50	3	\$86.67	5	\$201.80
Maine	3	\$70.00	3	\$73.33	3	\$163.33
Maryland	5	\$103.00	5	\$113.00	9	\$180.56
Massachusetts	1	\$100.00	0	.	4	\$196.25
Michigan	8	\$82.25	7	\$74.29	10	\$150.50
Minnesota	5	\$90.40	2	\$128.50	7	\$155.86
Mississippi	1	\$75.00	1	\$75.00	1	\$150.00
Missouri	5	\$91.00	6	\$105.83	5	\$197.00
Montana	3	\$51.00	1	\$75.00	3	\$109.67
Nebraska	6	\$96.17	3	\$84.00	7	\$171.43
Nevada	1	\$85.00	1	\$85.00	2	\$210.00
New Hampshire	0	.	0	.	1	\$100.00
New Jersey	7	\$129.29	5	\$143.60	9	\$152.22
New Mexico	3	\$82.54	1	\$125.00	4	\$124.44
New York	10	\$101.50	8	\$105.75	14	\$162.50
North Carolina	9	\$77.22	7	\$84.29	8	\$146.25
North Dakota	2	\$120.00	2	\$120.00	1	\$215.00
Ohio	1	\$45.00	1	\$25.00	3	\$71.67
Oklahoma	1	\$75.00	0	.	2	\$125.00
Oregon	6	\$97.50	5	\$105.00	5	\$140.00
Pennsylvania	10	\$111.00	11	\$107.73	15	\$151.67
Rhode Island	2	\$57.50	1	\$80.00	2	\$237.50
South Carolina	1	\$90.00	1	\$90.00	2	\$95.00
South Dakota	0	.	1	\$100.00	1	\$150.00
Tennessee	2	\$100.00	2	\$112.50	3	\$168.33
Texas	9	\$107.78	9	\$116.11	11	\$175.91
Utah	0	.	0	.	0	.
Virginia	6	\$76.67	6	\$71.67	8	\$97.50
Washington	10	\$83.60	6	\$92.50	11	\$184.55
West Virginia	0	.	1	\$150.00	0	.
Wisconsin	10	\$99.30	8	\$103.50	7	\$136.43
Wyoming	1	\$50.00	1	\$50.00	1	\$100.00
<b>Total</b>	<b>237</b>	<b>\$99.66</b>	<b>207</b>	<b>\$100.99</b>	<b>319</b>	<b>\$179.71</b>

## FEES FOR SERVICES: STATE AVERAGES

### STATE: Client Services - Average Hourly Fees (cont.)

	Tax Services Average Hourly Fee		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
	Count	Mean	Count	Mean	Count	Mean
Alabama	1	\$200.00	0	.	0	.
Alaska	6	\$158.33	1	\$100.00	5	\$66.00
Arizona	11	\$162.73	2	\$237.50	12	\$112.08
Arkansas	2	\$187.50	2	\$187.50	3	\$113.00
California	35	\$322.86	10	\$172.00	23	\$102.00
Colorado	14	\$161.79	4	\$110.00	14	\$92.50
Connecticut	9	\$143.33	3	\$133.33	5	\$95.00
Delaware	1	\$150.00	0	.	0	.
Florida	17	\$163.18	4	\$133.50	20	\$112.70
Georgia	12	\$152.33	2	\$200.00	10	\$127.90
Hawaii	8	\$219.38	4	\$245.00	6	\$132.50
Idaho	3	\$135.00	2	\$175.00	2	\$82.00
Illinois	18	\$179.61	8	\$191.88	15	\$129.73
Indiana	7	\$141.79	3	\$118.33	8	\$80.31
Iowa	5	\$134.00	3	\$166.67	5	\$131.00
Kansas	8	\$126.25	4	\$150.00	6	\$87.50
Louisiana	6	\$106.67	1	\$65.00	5	\$84.00
Maine	1	\$175.00	2	\$170.00	3	\$143.33
Maryland	10	\$199.00	2	\$362.50	6	\$135.00
Massachusetts	5	\$165.00	3	\$200.00	4	\$108.75
Michigan	11	\$141.82	6	\$112.50	10	\$86.00
Minnesota	9	\$146.78	7	\$164.43	10	\$122.10
Mississippi	2	\$120.00	1	\$90.00	1	\$85.00
Missouri	6	\$143.33	5	\$158.00	6	\$114.17
Montana	4	\$202.50	0	.	2	\$67.50
Nebraska	6	\$160.83	3	\$203.33	2	\$63.50
Nevada	3	\$165.00	1	\$75.00	2	\$135.00
New Hampshire	2	\$112.50	1	\$100.00	2	\$87.50
New Jersey	13	\$193.46	7	\$207.14	10	\$115.30
New Mexico	5	\$136.76	2	\$127.50	2	\$82.50
New York	15	\$177.33	6	\$215.83	11	\$110.91
North Carolina	9	\$157.78	4	\$173.75	11	\$97.27
North Dakota	2	\$195.00	2	\$157.50	2	\$120.00
Ohio	4	\$95.00	1	\$65.00	2	\$60.00
Oklahoma	2	\$87.50	0	.	1	\$80.00
Oregon	8	\$172.50	5	\$191.00	6	\$128.33
Pennsylvania	16	\$128.50	4	\$156.25	14	\$105.43
Rhode Island	3	\$156.67	3	\$120.00	3	\$76.67
South Carolina	1	\$90.00	0	.	2	\$95.00
South Dakota	2	\$112.50	0	.	1	\$65.00
Tennessee	2	\$190.00	2	\$215.00	2	\$100.00
Texas	14	\$154.64	5	\$170.00	10	\$124.50
Utah	2	\$124.00	1	\$98.00	1	\$48.00
Virginia	11	\$134.55	4	\$92.50	5	\$66.20
Washington	11	\$163.64	3	\$208.33	10	\$94.00
West Virginia	2	\$200.00	2	\$200.00	1	\$150.00
Wisconsin	13	\$152.92	5	\$168.00	9	\$101.89
Wyoming	1	\$100.00	0	.	1	\$50.00
Total	372	\$174.29	146	\$170.43	300	\$105.51

## FEES FOR SERVICES: STATE AVERAGES

### STATE: Client Services - Average Hourly Fees (cont.)

	Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee		Management Advisory Services Average Hourly Fee	
	Count	Mean	Count	Mean	Count	Mean
Alabama	0	.	0	.	0	.
Alaska	1	\$100.00	2	\$107.50	2	\$82.50
Arizona	2	\$122.50	1	\$225.00	4	\$81.25
Arkansas	3	\$138.00	1	\$250.00	0	.
California	16	\$255.81	8	\$203.13	12	\$170.42
Colorado	6	\$108.33	2	\$87.50	5	\$114.00
Connecticut	1	\$275.00	0	.	1	\$150.00
Delaware	0	.	0	.	1	\$399.00
Florida	9	\$170.44	3	\$88.00	5	\$143.00
Georgia	5	\$187.60	1	\$250.00	5	\$157.00
Hawaii	5	\$211.00	1	\$150.00	4	\$232.50
Idaho	2	\$135.00	2	\$175.00	1	\$225.00
Illinois	10	\$145.20	2	\$168.00	9	\$151.78
Indiana	4	\$177.50	1	\$100.00	3	\$124.17
Iowa	2	\$137.50	0	.	1	\$225.00
Kansas	3	\$65.00	0	.	0	.
Louisiana	3	\$191.67	1	\$65.00	2	\$112.50
Maine	1	\$175.00	0	.	2	\$170.00
Maryland	3	\$186.67	0	.	2	\$225.00
Massachusetts	2	\$150.00	0	.	4	\$162.50
Michigan	4	\$141.25	1	\$150.00	2	\$130.00
Minnesota	4	\$187.75	1	\$150.00	6	\$162.67
Mississippi	0	.	0	.	2	\$120.00
Missouri	6	\$146.67	1	\$275.00	5	\$163.00
Montana	0	.	2	\$155.00	0	.
Nebraska	1	\$67.00	1	\$350.00	1	\$140.00
Nevada	1	\$200.00	0	.	1	\$200.00
New Hampshire	2	\$112.50	0	.	0	.
New Jersey	3	\$250.00	2	\$175.00	6	\$175.00
New Mexico	2	\$70.48	0	.	0	.
New York	4	\$237.50	5	\$188.00	5	\$147.00
North Carolina	6	\$157.50	4	\$141.25	4	\$146.25
North Dakota	1	\$140.00	0	.	0	.
Ohio	1	\$55.00	0	.	2	\$70.00
Oklahoma	0	.	0	.	1	\$125.00
Oregon	2	\$200.00	1	\$175.00	4	\$201.25
Pennsylvania	9	\$143.00	5	\$154.00	4	\$166.25
Rhode Island	3	\$125.00	1	\$195.00	2	\$160.00
South Carolina	1	\$90.00	0	.	0	.
South Dakota	0	.	0	.	0	.
Tennessee	3	\$203.33	1	\$255.00	2	\$215.00
Texas	8	\$129.38	1	\$50.00	6	\$177.50
Utah	1	\$98.00	0	.	1	\$98.00
Virginia	2	\$75.00	4	\$125.00	4	\$81.25
Washington	4	\$153.75	2	\$162.50	4	\$140.00
West Virginia	2	\$162.50	1	\$175.00	1	\$175.00
Wisconsin	8	\$142.25	1	\$150.00	6	\$180.00
Wyoming	0	.	0	.	0	.
Total	162	\$163.85	61	\$163.69	137	\$157.89

## FEES FOR SERVICES: STATE AVERAGES

### STATE: Client Services - Average Hourly Fees (cont.)

	QuickBooks or Book-keeping Advisory Services Average Hourly Fee	
	Count	Mean
Alabama	0	.
Alaska	4	\$91.25
Arizona	8	\$90.63
Arkansas	4	\$101.00
California	16	\$116.44
Colorado	9	\$84.44
Connecticut	3	\$120.00
Delaware	0	.
Florida	10	\$96.30
Georgia	5	\$108.80
Hawaii	5	\$119.00
Idaho	1	\$45.00
Illinois	9	\$122.33
Indiana	4	\$110.63
Iowa	3	\$128.33
Kansas	4	\$56.25
Louisiana	4	\$78.75
Maine	2	\$150.00
Maryland	7	\$130.71
Massachusetts	3	\$95.00
Michigan	7	\$87.14
Minnesota	6	\$115.17
Mississippi	2	\$120.00
Missouri	4	\$118.75
Montana	2	\$80.00
Nebraska	3	\$174.00
Nevada	2	\$105.00
New Hampshire	2	\$87.50
New Jersey	5	\$157.00
New Mexico	0	.
New York	11	\$128.18
North Carolina	10	\$98.50
North Dakota	1	\$140.00
Ohio	1	\$65.00
Oklahoma	1	\$80.00
Oregon	6	\$130.00
Pennsylvania	7	\$136.43
Rhode Island	3	\$116.67
South Carolina	0	.
South Dakota	1	\$75.00
Tennessee	2	\$100.00
Texas	7	\$102.14
Utah	1	\$48.00
Virginia	7	\$74.29
Washington	8	\$116.88
West Virginia	1	\$175.00
Wisconsin	6	\$97.50
Wyoming	0	.
<b>Total</b>	<b>214</b>	<b>\$108.61</b>

## FEES FOR SERVICES: STATE AVERAGES

### STATE: Client Services - Average Hourly Fees (cont.)

	Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee		Offers in Compromise Average Hourly Fee	
	Count	Mean	Count	Mean	Count	Mean
Alabama	0	.	0	.	0	.
Alaska	1	\$100.00	1	\$150.00	0	.
Arizona	0	.	1	\$150.00	2	\$200.00
Arkansas	0	.	0	.	1	\$95.00
California	4	\$117.50	3	\$75.00	8	\$240.00
Colorado	3	\$123.33	2	\$125.00	6	\$187.50
Connecticut	0	.	0	.	1	\$125.00
Delaware	0	.	0	.	0	.
Florida	3	\$111.33	0	.	3	\$191.67
Georgia	2	\$162.50	2	\$287.50	4	\$238.50
Hawaii	1	\$150.00	2	\$187.50	3	\$250.00
Idaho	0	.	0	.	0	.
Illinois	1	\$206.00	1	\$150.00	2	\$250.00
Indiana	1	\$100.00	0	.	0	.
Iowa	1	\$75.00	1	\$225.00	0	.
Kansas	0	.	0	.	0	.
Louisiana	0	.	0	.	0	.
Maine	1	\$175.00	0	.	1	\$125.00
Maryland	1	\$300.00	0	.	2	\$125.00
Massachusetts	1	\$350.00	1	\$100.00	1	\$150.00
Michigan	3	\$175.00	1	\$50.00	3	\$208.00
Minnesota	1	\$150.00	2	\$187.50	1	\$200.00
Mississippi	0	.	0	.	0	.
Missouri	0	.	1	\$150.00	1	\$125.00
Montana	0	.	0	.	3	\$170.00
Nebraska	0	.	0	.	1	\$400.00
Nevada	0	.	0	.	1	\$220.00
New Hampshire	0	.	0	.	0	.
New Jersey	4	\$187.50	1	\$150.00	4	\$293.75
New Mexico	0	.	0	.	0	.
New York	1	\$75.00	1	\$500.00	6	\$304.17
North Carolina	1	\$150.00	0	.	4	\$160.00
North Dakota	1	\$215.00	0	.	1	\$215.00
Ohio	0	.	1	\$75.00	1	\$65.00
Oklahoma	0	.	0	.	0	.
Oregon	1	\$250.00	1	\$195.00	2	\$250.00
Pennsylvania	2	\$175.00	4	\$133.75	5	\$174.00
Rhode Island	1	\$150.00	1	\$125.00	1	\$195.00
South Carolina	0	.	0	.	1	\$90.00
South Dakota	0	.	0	.	0	.
Tennessee	2	\$215.00	2	\$112.50	2	\$215.00
Texas	1	\$50.00	1	\$50.00	5	\$205.00
Utah	1	\$98.00	0	.	0	.
Virginia	2	\$75.00	2	\$75.00	4	\$130.00
Washington	1	\$75.00	1	\$90.00	3	\$181.67
West Virginia	1	\$175.00	1	\$175.00	2	\$200.00
Wisconsin	0	.	0	.	4	\$140.75
Wyoming	0	.	1	\$25.00	0	.
Total	45	\$153.73	36	\$147.78	96	\$201.16



## FEES FOR SERVICES: STATE AVERAGES

### STATE: Clients Services - Percent of Gross Income

	Full Payroll Services % Gross Income	After-fact Payroll Services % Gross Income	Federal/ State Tax Return % Gross Income	Tax Services % Gross Income	Estate/ Financial Planning % Gross Income	Write-up Work % Gross Income	Financial Statement Presen- tation % Gross Income	Audit of Financial Statements % Gross Income
	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean
Alabama	.0%	1.3%	36.3%	50.0%	.0%	11.3%	.0%	.0%
Alaska	10.0%	.2%	64.8%	5.0%	.0%	11.8%	.0%	.7%
Arizona	2.8%	1.9%	65.6%	4.0%	.2%	21.8%	.3%	.2%
Arkansas	6.4%	4.8%	37.6%	15.6%	4.6%	15.4%	5.0%	1.0%
California	6.4%	1.6%	54.6%	16.2%	2.6%	9.7%	3.1%	1.1%
Colorado	13.1%	1.6%	63.4%	5.6%	.0%	11.8%	1.1%	.0%
Connecticut	11.1%	.0%	38.9%	27.1%	2.9%	6.9%	12.3%	.0%
Delaware	19.0%	2.5%	47.0%	6.0%	.5%	.0%	.0%	.0%
Florida	3.6%	3.2%	57.4%	13.8%	.2%	13.7%	1.1%	.2%
Georgia	5.4%	1.6%	47.0%	7.1%	.9%	28.5%	1.6%	.0%
Hawaii	25.0%	1.6%	36.4%	11.1%	.9%	10.9%	1.6%	4.3%
Idaho	8.3%	2.3%	38.7%	5.7%	2.0%	23.3%	4.7%	8.0%
Illinois	4.4%	1.7%	53.2%	13.4%	1.7%	10.3%	2.6%	1.2%
Indiana	6.1%	3.5%	50.4%	15.8%	.9%	13.1%	2.4%	.0%
Iowa	8.5%	3.6%	62.1%	9.0%	.1%	14.6%	.8%	.0%
Kansas	6.9%	1.5%	49.2%	11.6%	1.3%	23.0%	1.8%	.0%
Louisiana	1.5%	.0%	84.3%	1.3%	.1%	8.8%	.0%	.0%
Maine	4.3%	1.7%	71.3%	1.0%	.3%	17.0%	.0%	.0%
Maryland	2.5%	2.4%	50.0%	7.7%	1.0%	14.6%	2.0%	.0%
Massachusetts	3.7%	.4%	48.1%	21.4%	1.1%	9.7%	1.7%	.0%
Michigan	2.0%	1.7%	51.2%	12.1%	2.7%	21.0%	.0%	.0%
Minnesota	5.4%	1.4%	48.2%	13.6%	1.4%	21.4%	.6%	.0%
Mississippi	5.0%	7.5%	70.0%	.0%	.0%	16.0%	.0%	.0%
Missouri	5.5%	1.7%	56.2%	21.6%	.1%	11.5%	1.3%	.2%
Montana	15.0%	.0%	73.8%	1.0%	.0%	.7%	.0%	.7%
Nebraska	6.7%	2.5%	53.2%	15.3%	.2%	13.3%	1.7%	.0%
Nevada	.0%	1.5%	57.0%	4.5%	.0%	21.5%	2.5%	.0%
New Hampshire	24.0%	.0%	48.0%	9.0%	.0%	7.0%	.0%	.0%
New Jersey	5.6%	2.5%	39.5%	21.5%	.4%	12.1%	.0%	.2%
New Mexico	6.0%	2.5%	70.3%	5.3%	5.0%	1.8%	9.3%	.0%
New York	7.7%	4.2%	58.9%	5.3%	.9%	15.0%	.7%	.1%
North Carolina	9.2%	.9%	47.2%	9.3%	.5%	28.3%	.3%	.5%
North Dakota	16.1%	.0%	39.5%	2.0%	.0%	29.6%	9.2%	.0%
Ohio	10.2%	1.0%	52.7%	24.2%	.0%	6.0%	2.6%	.0%
Oklahoma	4.8%	2.6%	52.6%	6.0%	.0%	22.6%	3.8%	.0%
Oregon	8.8%	2.2%	54.4%	17.3%	1.5%	8.2%	.5%	.5%
Pennsylvania	7.0%	2.5%	57.3%	8.1%	.4%	16.3%	2.3%	.1%
Rhode Island	15.0%	1.0%	53.0%	.0%	2.0%	29.0%	.0%	.0%
South Carolina	10.0%	.0%	76.3%	1.7%	.0%	10.0%	1.7%	.0%
South Dakota	22.0%	.0%	.0%	7.0%	.0%	71.0%	.0%	.0%
Tennessee	2.3%	1.0%	65.3%	2.7%	1.0%	18.7%	9.0%	.0%
Texas	9.0%	2.4%	45.6%	14.8%	.0%	22.5%	1.3%	.0%
Utah	14.7%	.7%	67.7%	8.3%	.0%	3.7%	1.0%	.7%
Virginia	4.4%	1.6%	49.4%	16.1%	.9%	18.7%	.7%	.5%
Washington	5.7%	2.7%	73.1%	7.3%	.0%	6.4%	.2%	.0%
West Virginia	20.0%	2.0%	60.0%	5.0%	.0%	10.0%	1.0%	.0%
Wisconsin	7.6%	3.1%	53.5%	4.8%	.5%	20.7%	3.6%	.1%
Wyoming	10.0%	.0%	35.0%	35.0%	.0%	10.0%	.0%	.0%
Total	6.8%	2.1%	54.7%	11.4%	.9%	15.1%	1.9%	.4%

## FEES FOR SERVICES: STATE AVERAGES

### STATE: Clients Services - Percent of Gross Income (cont.)

	Management Advisory Services % Gross Income	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	Mean
Alabama	.0%	.0%	.0%	.0%	1.3%
Alaska	4.2%	3.0%	.0%	.3%	.0%
Arizona	1.3%	2.0%	.0%	.1%	.1%
Arkansas	.0%	9.6%	.0%	.0%	.0%
California	2.1%	1.3%	.8%	.2%	.4%
Colorado	.4%	2.9%	.0%	.1%	.1%
Connecticut	.1%	.7%	.0%	.0%	.0%
Delaware	.0%	25.0%	.0%	.0%	.0%
Florida	1.8%	3.6%	.4%	.0%	1.1%
Georgia	.7%	6.8%	.0%	.1%	.2%
Hawaii	3.1%	4.4%	.0%	.0%	.7%
Idaho	2.0%	5.0%	.0%	.0%	.0%
Illinois	1.5%	4.1%	5.0%	.3%	.9%
Indiana	1.0%	4.3%	.0%	.0%	2.6%
Iowa	.1%	.9%	.0%	.3%	.0%
Kansas	1.2%	1.1%	2.5%	.0%	.0%
Louisiana	2.5%	1.4%	.0%	.0%	.3%
Maine	.3%	3.7%	.0%	.0%	.3%
Maryland	3.7%	3.7%	9.5%	.0%	2.9%
Massachusetts	4.8%	5.6%	1.1%	2.4%	.0%
Michigan	.0%	2.9%	3.3%	.0%	3.1%
Minnesota	6.2%	1.7%	.0%	.0%	.0%
Mississippi	.0%	1.5%	.0%	.0%	.0%
Missouri	.6%	.1%	1.1%	.0%	.0%
Montana	.0%	8.7%	.0%	.0%	.2%
Nebraska	.3%	6.8%	.0%	.0%	.0%
Nevada	10.0%	2.0%	.0%	.0%	1.0%
New Hampshire	6.0%	6.0%	.0%	.0%	.0%
New Jersey	1.3%	4.2%	8.8%	.4%	3.6%
New Mexico	.0%	.0%	.0%	.0%	.0%
New York	1.9%	2.9%	2.0%	.0%	.4%
North Carolina	.4%	3.3%	.0%	.0%	.2%
North Dakota	.0%	.0%	3.6%	.0%	.0%
Ohio	1.4%	1.6%	.0%	.1%	.2%
Oklahoma	1.4%	6.2%	.0%	.0%	.0%
Oregon	1.5%	3.4%	.0%	.0%	1.8%
Pennsylvania	.4%	3.6%	1.8%	.0%	.1%
Rhode Island	.0%	.0%	.0%	.0%	.0%
South Carolina	.0%	.0%	.0%	.0%	.3%
South Dakota	.0%	.0%	.0%	.0%	.0%
Tennessee	.0%	.0%	.0%	.0%	.0%
Texas	1.1%	2.4%	.0%	.0%	.9%
Utah	.0%	3.3%	.0%	.0%	.0%
Virginia	1.8%	5.8%	.0%	.0%	.1%
Washington	1.1%	2.3%	.0%	.1%	1.1%
West Virginia	.0%	1.0%	.0%	.0%	1.0%
Wisconsin	2.0%	4.1%	.0%	.0%	.1%
Wyoming	.0%	.0%	.0%	10.0%	.0%
Total	1.5%	3.2%	1.2%	.2%	.6%