



**2020-2021**

**Income and Fees  
of Accountants and Tax Preparers  
in Public Practice  
Survey Report**





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# Introduction

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The 2020-2021 Income & Fees Survey of the members of the National Society of Accountants (NSA) is the 20th edition. The primary objective of the survey is to update and record ongoing information and trends about the economic characteristics of accountants in public practice in the United States. This survey was conducted during 2020 and covers actual data for 2019 and 2020 and anticipated data for 2021.

Data collection, tabulation, and analysis were conducted by Association Research, Inc., an independent survey research firm located in Gaithersburg, Maryland.

## SURVEY TECHNIQUES

For this year's survey, 5,372 NSA members and associate members received an e-mail or fax invitation letter to participate with a link to the online Web survey. A total of 1,009 usable surveys were received, for a response rate of 18.8%. Almost all 50 states plus the District of Columbia are represented in the database.

The questionnaire, a copy of which can be found in Appendix A, requested information about the individual—experience, gender, credentials—and about the firm—type of practice, staffing, income and fees, policies and procedures, and technology.

The 2020-2021 survey was pared down from previous surveys, removing questions related to succession planning, CPE and tax research, as well as eliminating some forms for federal tax returns, specifically, the Affordable Care Act (ACA) forms, Form 990-T (UBI for Tax Exempt Orgs.), Form 3115 (Application of Change in Accounting Method), Form 5500 (Pension/Profit Sharing Plans) and Form 8824 (Like-Kind Exchanges). Additionally, a new question about the median household income for clients of the practice was added to this year's survey as well as additional detail regarding to whom tax organizers are offered and a question about how social media is used. Lastly, questions about compensation—for a limited number of positions—and fringe benefits were brought back from the 2014 survey.

As a note for historical comparability, check all that apply questions were previously calculated using a base of all respondents. This year the base was changed to only those that responded to the question.

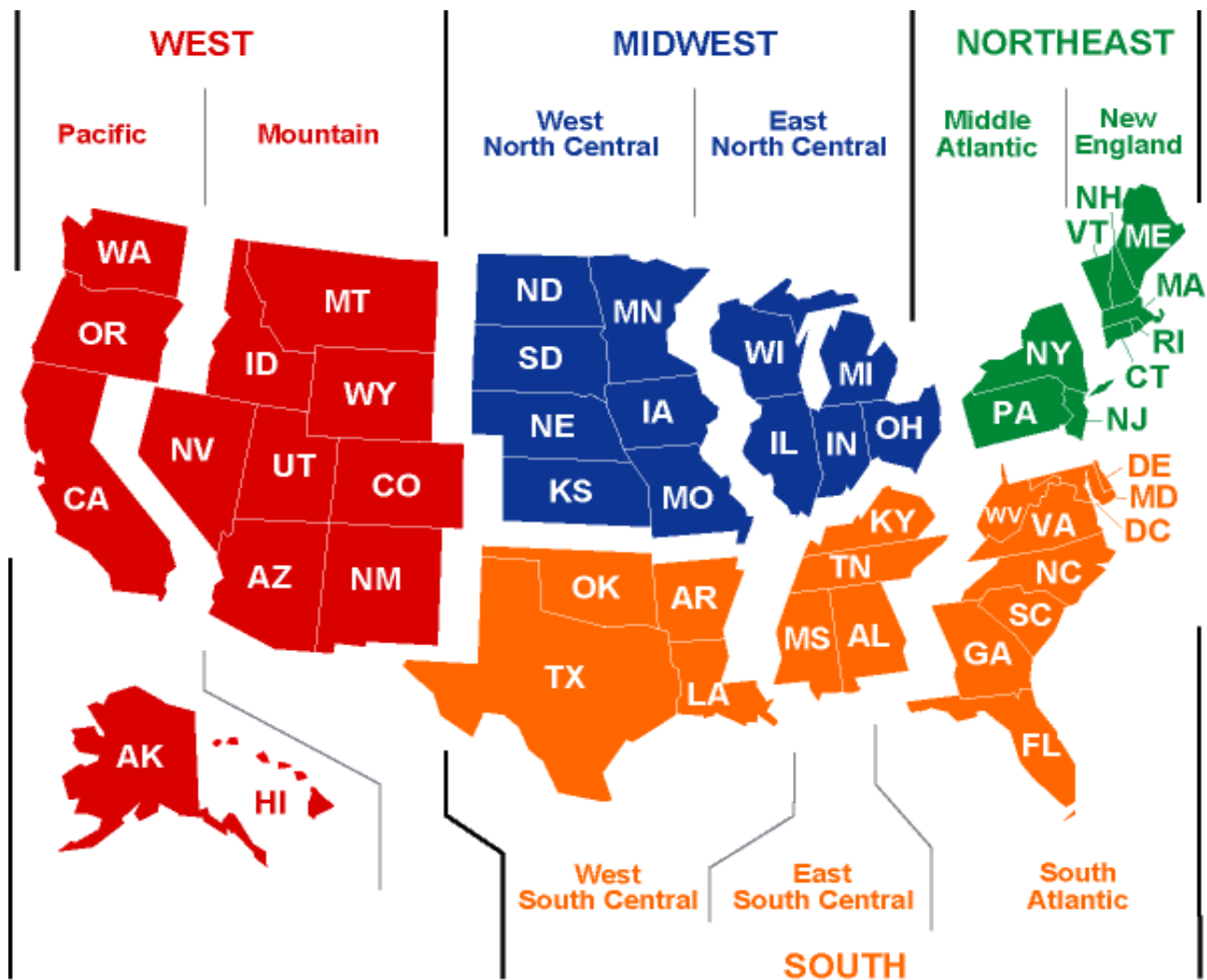
## RESPONSE PRESENTATION

The statistical tables in this report contain cross-tabulations using various characteristics of the firm, such as type of practice, location, community size, median household income for practice clients, gross firm income, and full-time staff. Data is included for state-by-state comparisons as well as national statistics. Additionally, regional breakout tables are included based on U.S. Census District definitions. Detailed tables include Federal tax return fees, client services' fees, and client service mix. Note that percentages in the statistical tables and graphs may not total 100% due to rounding.

## DEFINITION OF TERMS

Responses to some questions are presented as counts, means (averages), and/or medians. The count is the number of firms or individuals answering a question; the mean is the total (sum) of the replies to a question divided by the total number (count) of those responding to the question; and the median or the "middle" number is the value separating the higher half from the lower half of a data sample when sorted from lowest to highest.

# U.S. Census Districts



## NEW ENGLAND

Connecticut  
Maine  
Massachusetts  
New Hampshire  
Rhode Island  
Vermont

## MIDDLE ATLANTIC

New Jersey  
New York  
Pennsylvania

## SOUTH ATLANTIC

Delaware  
Washington, D.C.  
Florida

Georgia  
Maryland  
N. Carolina  
S. Carolina  
Virginia  
W. Virginia

## EAST NORTH CENTRAL

Illinois  
Indiana  
Michigan  
Ohio  
Wisconsin

## EAST SOUTH CENTRAL

Alabama  
Kentucky

Mississippi  
Tennessee

## WEST NORTH CENTRAL

Iowa  
Kansas  
Minnesota  
Missouri  
Nebraska  
North Dakota  
South Dakota

## WEST SOUTH CENTRAL

Arkansas  
Louisiana  
Oklahoma  
Texas

## MOUNTAIN

Arizona  
Colorado  
Idaho  
Montana  
Nevada  
New Mexico  
Utah  
Wyoming

## PACIFIC

Alaska  
California  
Hawaii  
Oregon  
Washington

## National Overview: The Accountant

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### The typical tax and accounting respondent:

is a male (57%)

is a sole proprietor (32%)

has been in practice for 29 years

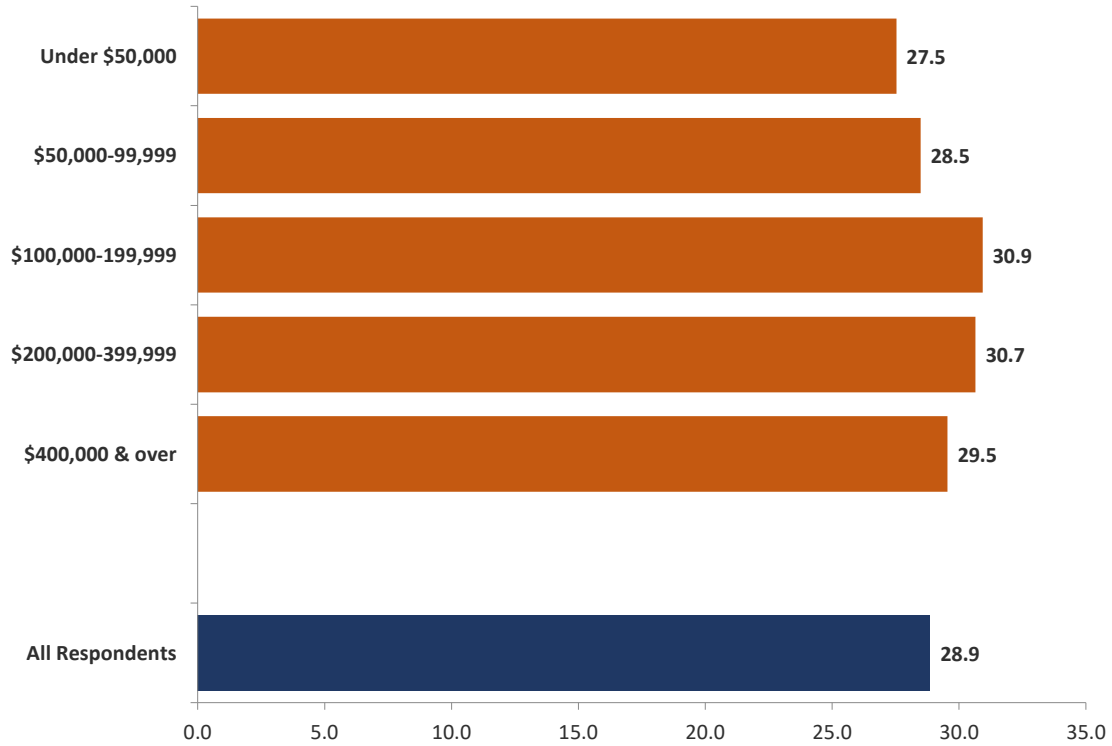
is an Enrolled Agent (45%)

practices in a moderate city/suburb (39%)

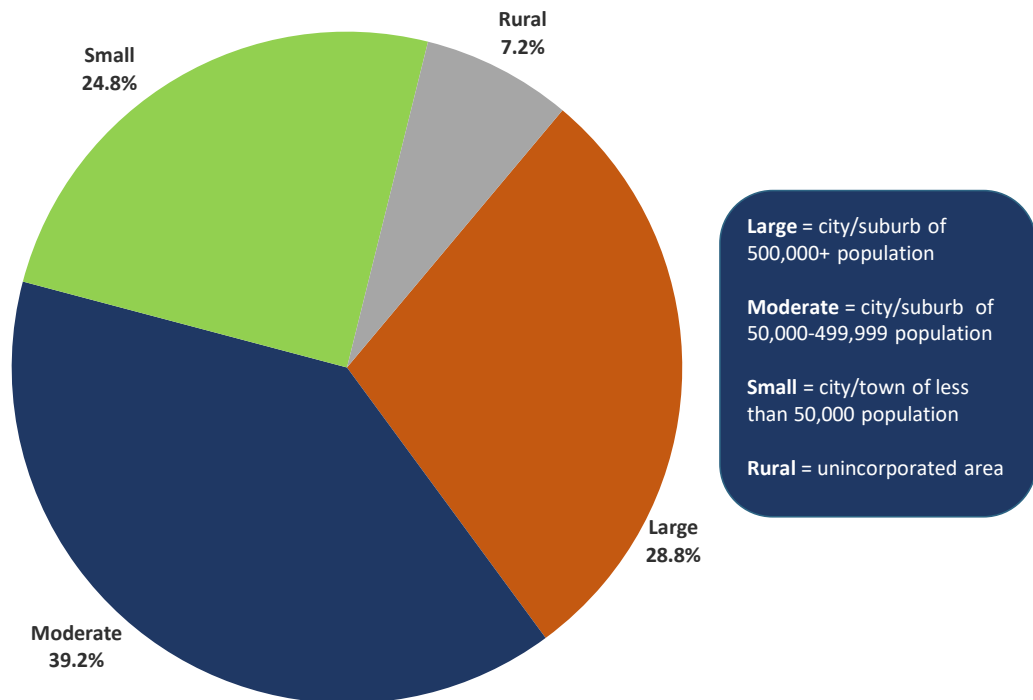
practices mostly in the South Atlantic region (22%)

has clients with a median household income of \$50,000–\$99,000 (47%)

## Years in Public Practice (Average) by Gross Income (2019)

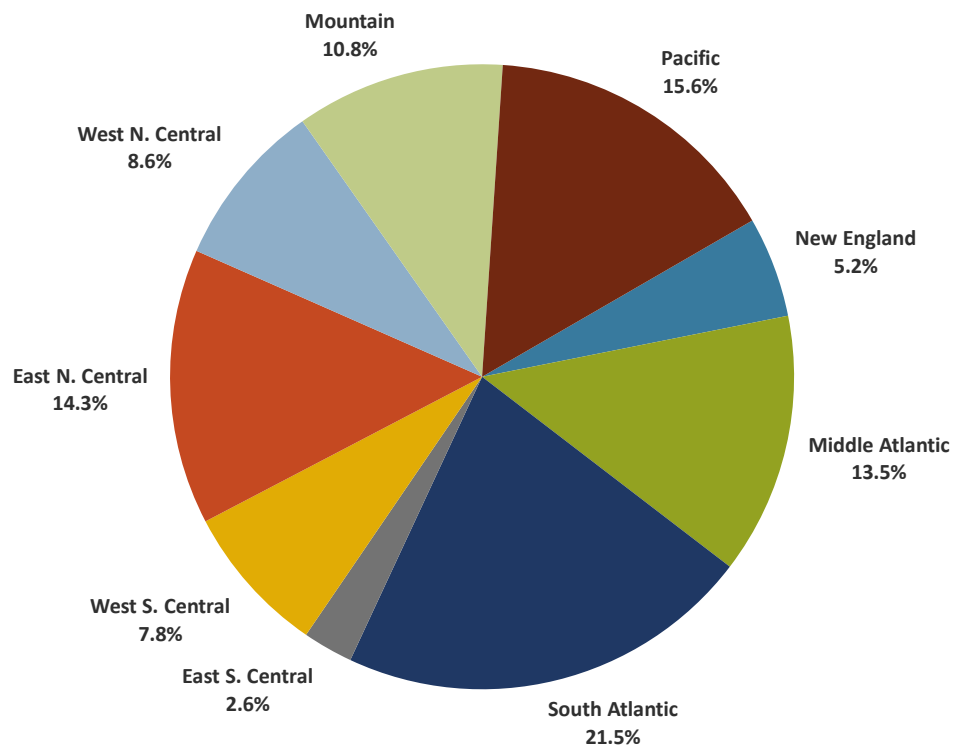


## Size of Community

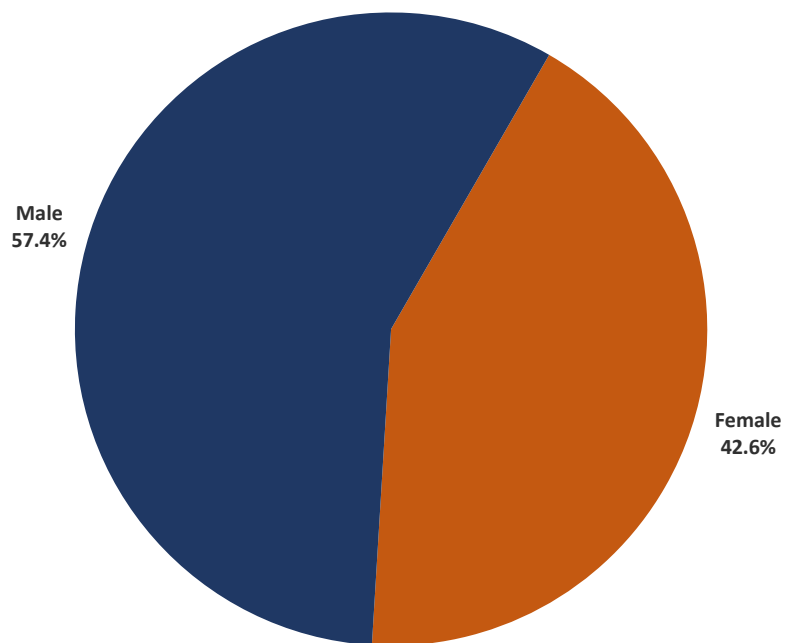




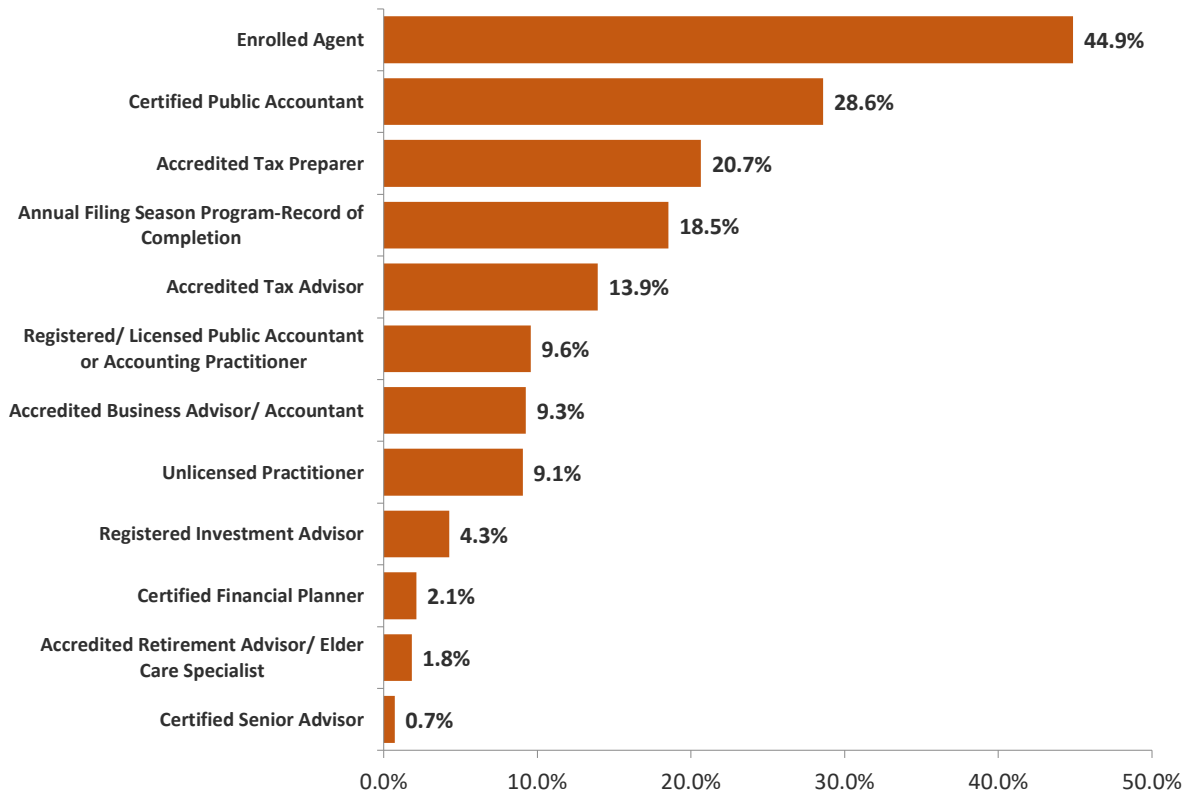
# U.S. Census District



# Gender



## Credentials Held



Size of City	Credentials			
	Enrolled Agent	Certified Public Accountant	Unlicensed Practitioner	Other Credentials
Large	48.0%	29.2%	7.2%	47.7%
Moderate	44.4%	28.6%	8.8%	54.3%
Small	40.8%	27.7%	11.3%	49.2%
Rural	44.3%	25.7%	8.6%	54.3%
<b>All Respondents</b>	<b>44.2%</b>	<b>28.2%</b>	<b>8.9%</b>	<b>51.2%</b>

Large = city/suburb of 500,000+ population

Moderate = city/suburb of 50,000-499,999 population

Small = city/town of less than 50,000 population

Rural = unincorporated area

## National Overview: Compensation & Benefits

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### Regarding salaries/hourly wages and benefits:

The average annual salary as of July 1, 2020 for a principal/partner was \$80,180

The average additional compensation paid in 2019 for a principal/partner was \$25,165

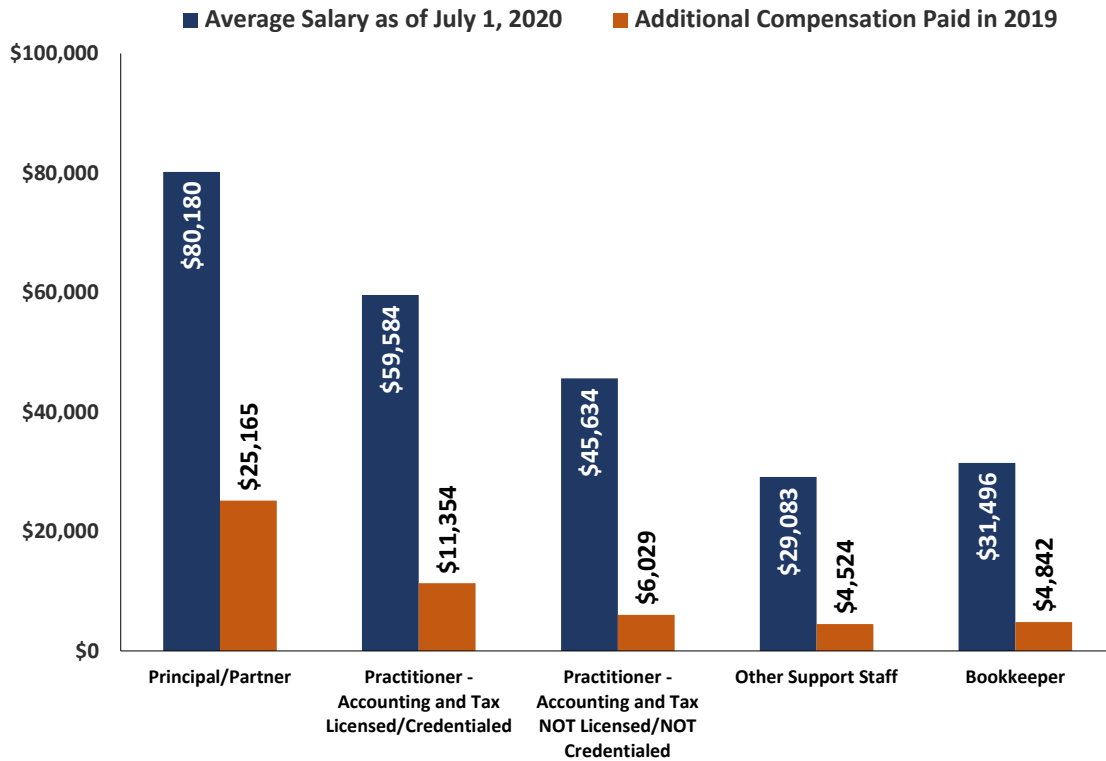
The average hourly wage for a seasonal/part-time practitioner-accounting and tax (licensed/credentialed) was \$52.61; the highest hourly wage was \$57.37

Retirement plans was the most offered fringe benefit by the practice to both principals/partners (69%) and other full-time employees (66%)

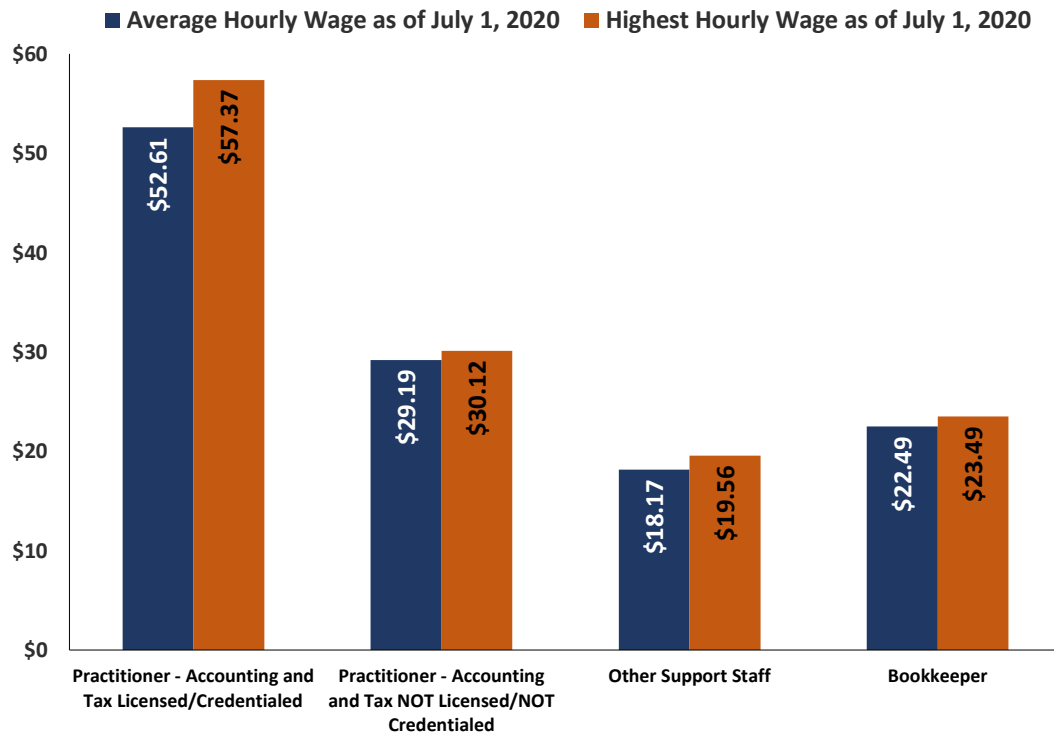
Health insurance (54%) was the second most offered fringe benefit to other full-time employees followed by professional development reimbursement (53%) and dental insurance (28%)

Flex time was the most offered other benefit (51%) followed by telecommuting (38%)

## Average Annual Salary and Additional Cash Compensation for Full-Time Positions

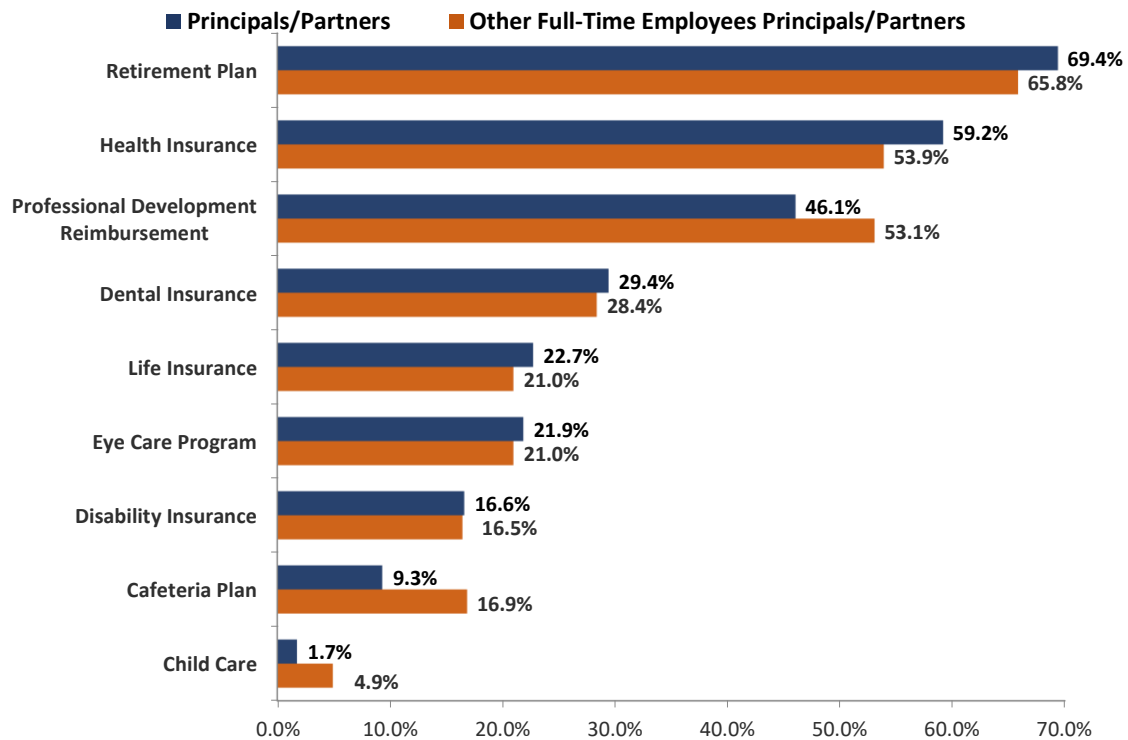


## Average Hourly Wage and Highest Hourly Wage for Part-Time/Seasonal Positions

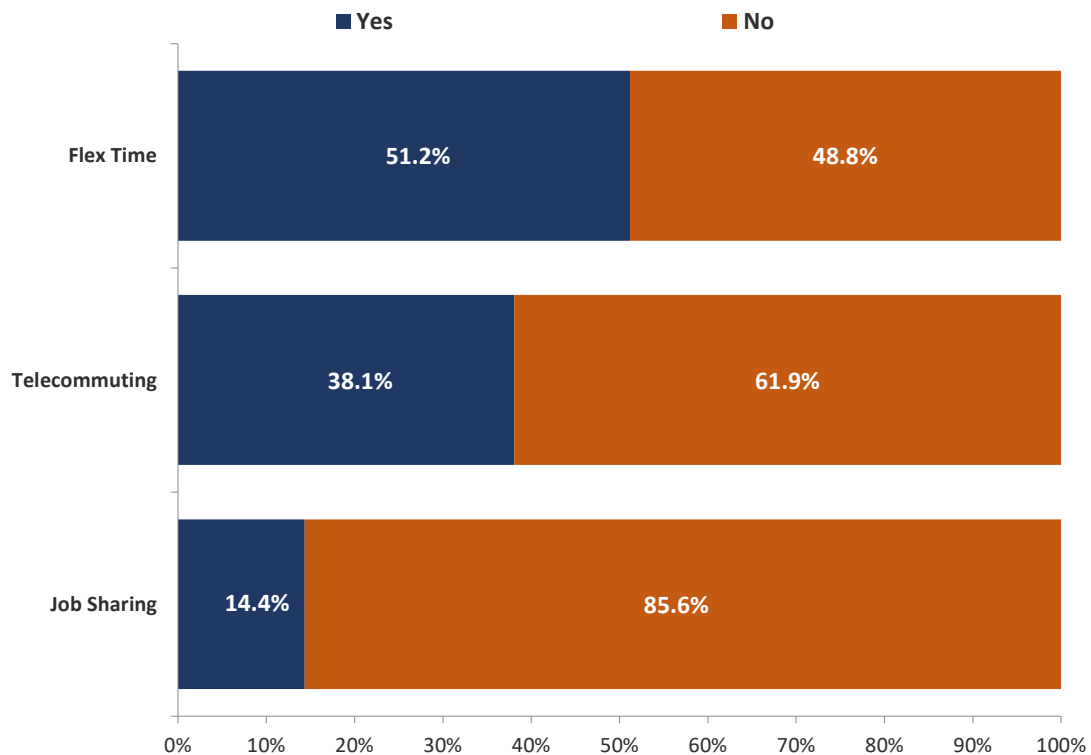




## Fringe Benefits Offered by The Practice



## Other Benefits Offered



## National Overview: The Practice

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### The typical practice:

**operates as a sole proprietorship (32%)**

**has 1.2 full-time principals/partners, 2.9 full-time employees, 1.8 part-time employees, and 2.1 seasonal employees**

**had an annual gross practice income in 2019 of \$309,543 and a net income of \$101,158**

**had annual gross income per FTE in 2019 of \$111,639**

**billed 37% of firm's total income by fixed fee and 35% by form in 2019**

**writes-off 3% of firm's gross billings each year**

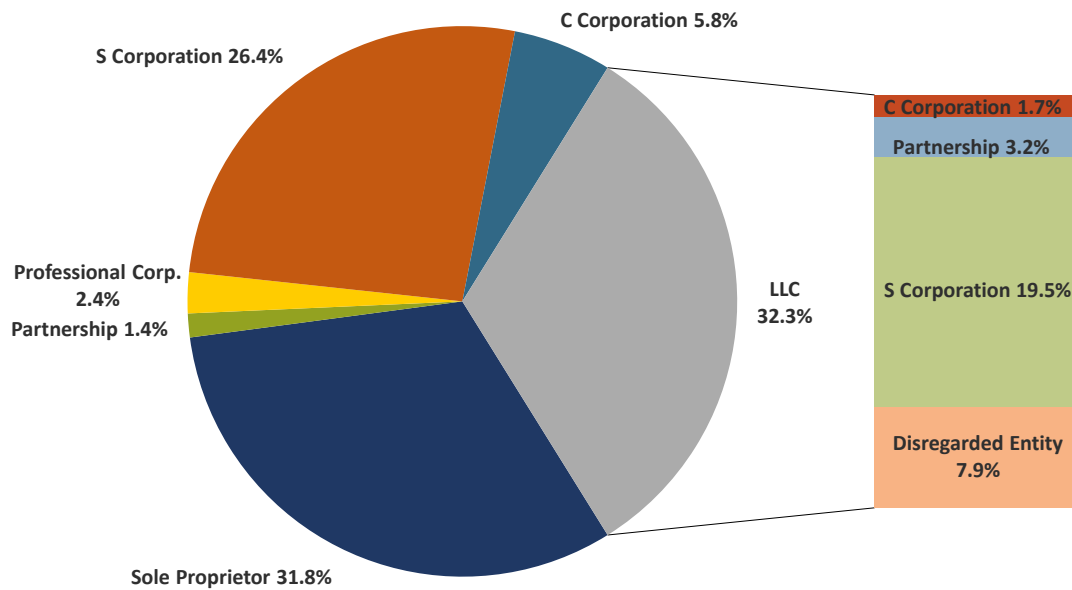
**derives 55% of gross income from the preparation of federal/state tax returns**

**allocates 43% of its operating expenses to salaries/benefits (other than retirement)**

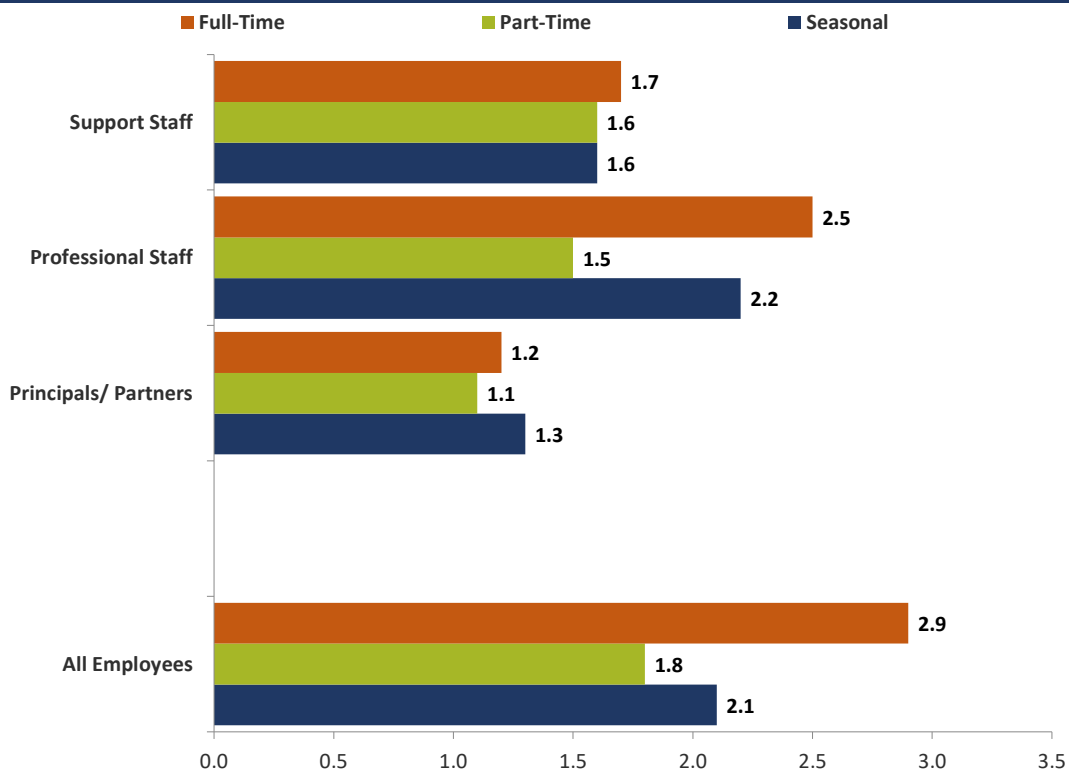
**relies most often on referrals from existing clients (98%) for promotion of the practice, and finds referrals from existing clients very useful (84%)**

**uses Facebook (79%) or LinkedIn (57%) social networks for marketing and promoting practice**

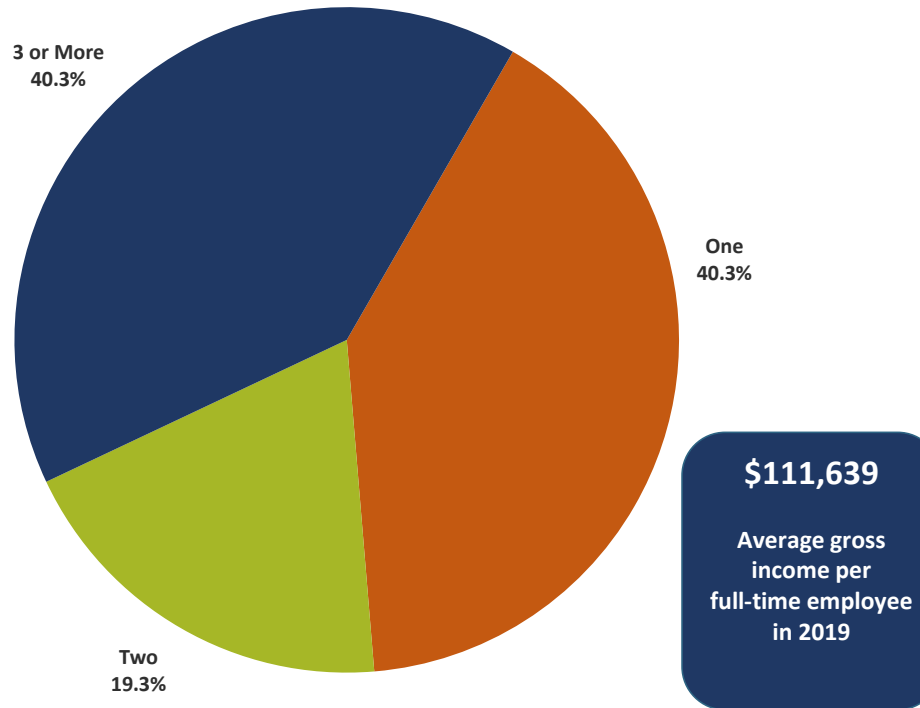
## Type of Practice



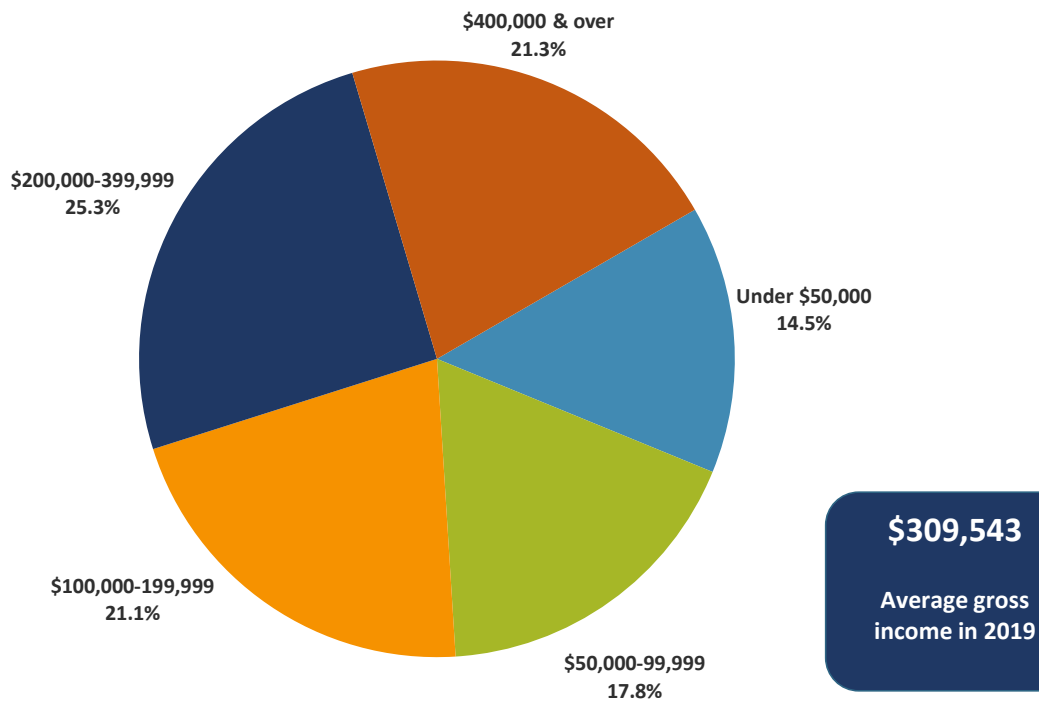
## Average Number of Employees



## Full-Time Staff

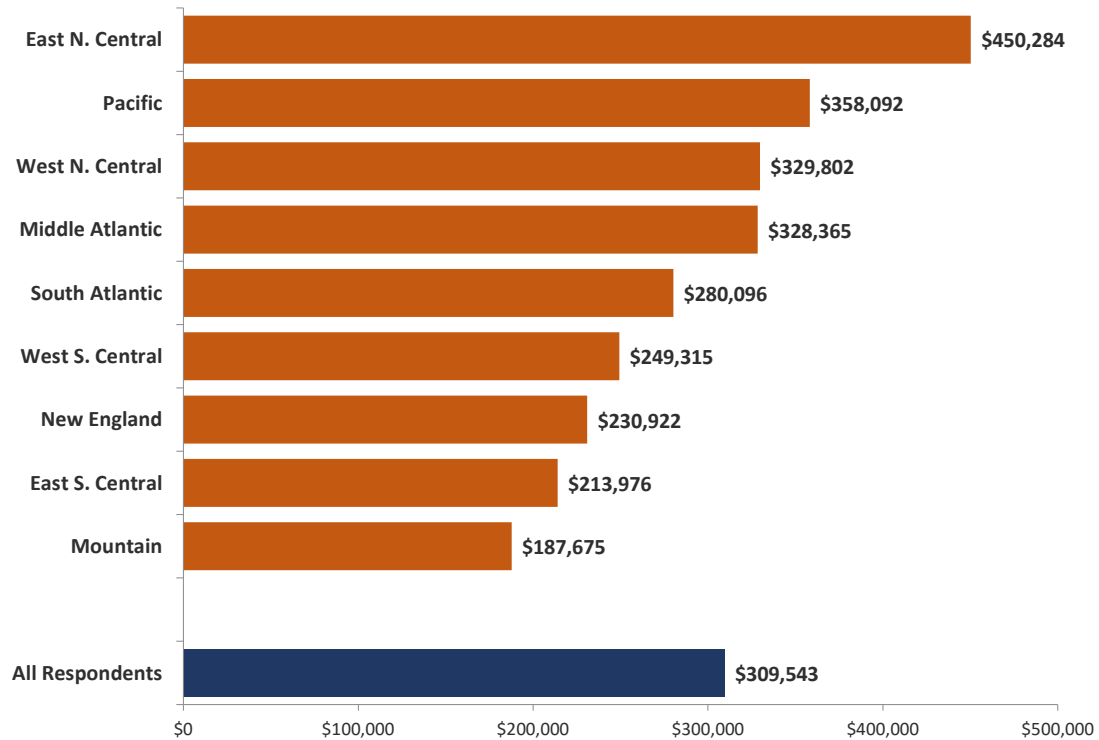


## Firm Gross Income 2019

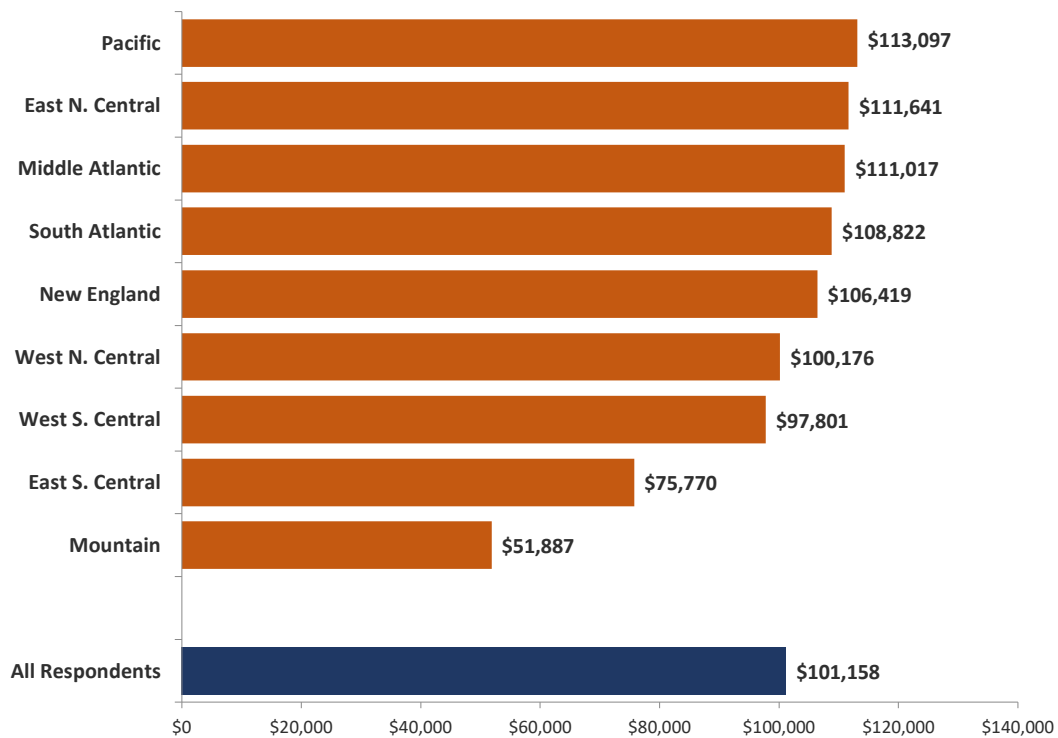




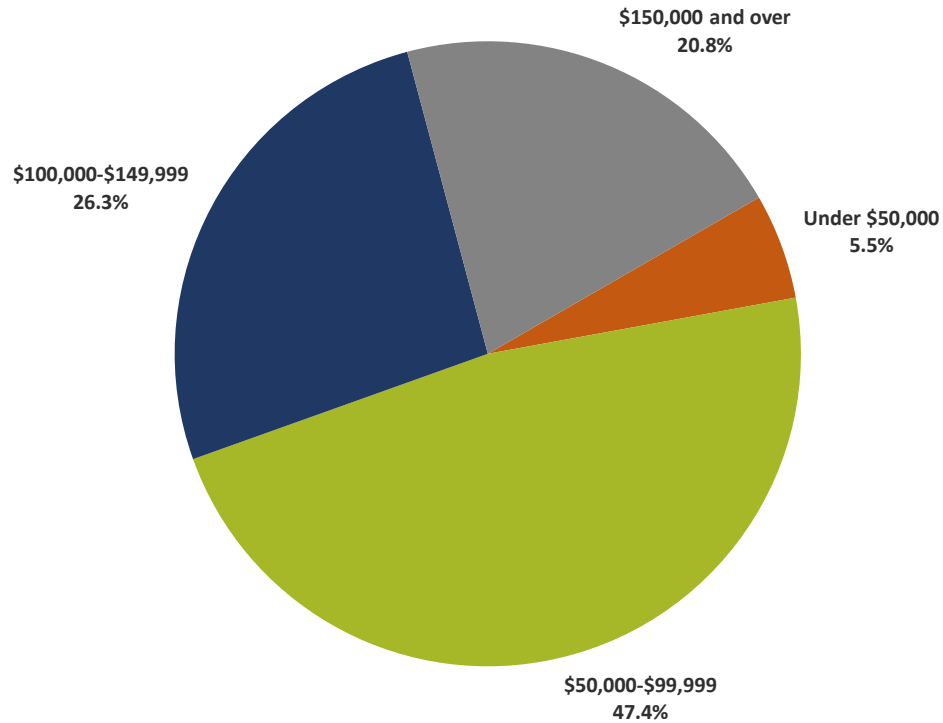
## Average Gross Income for 2019 By Census District



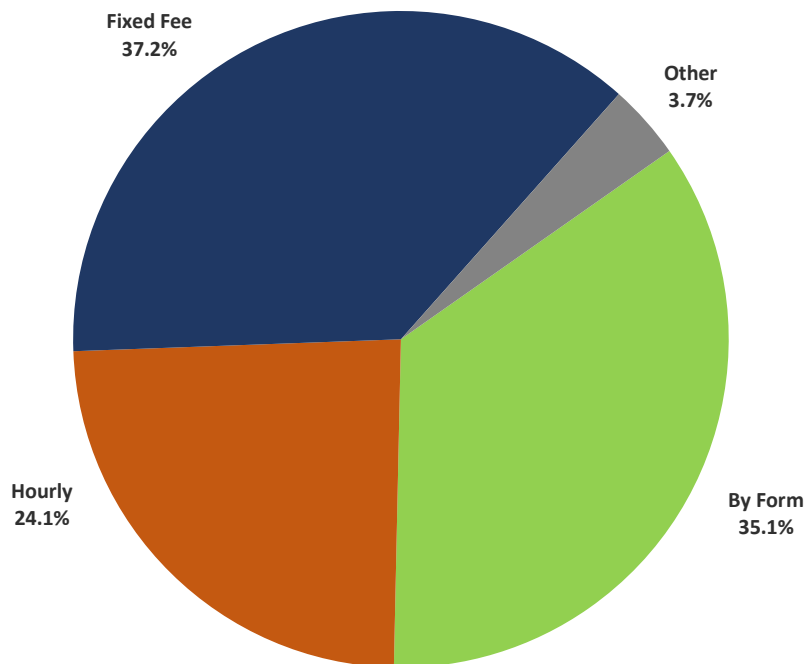
## Average Net Income for 2019 By Census District



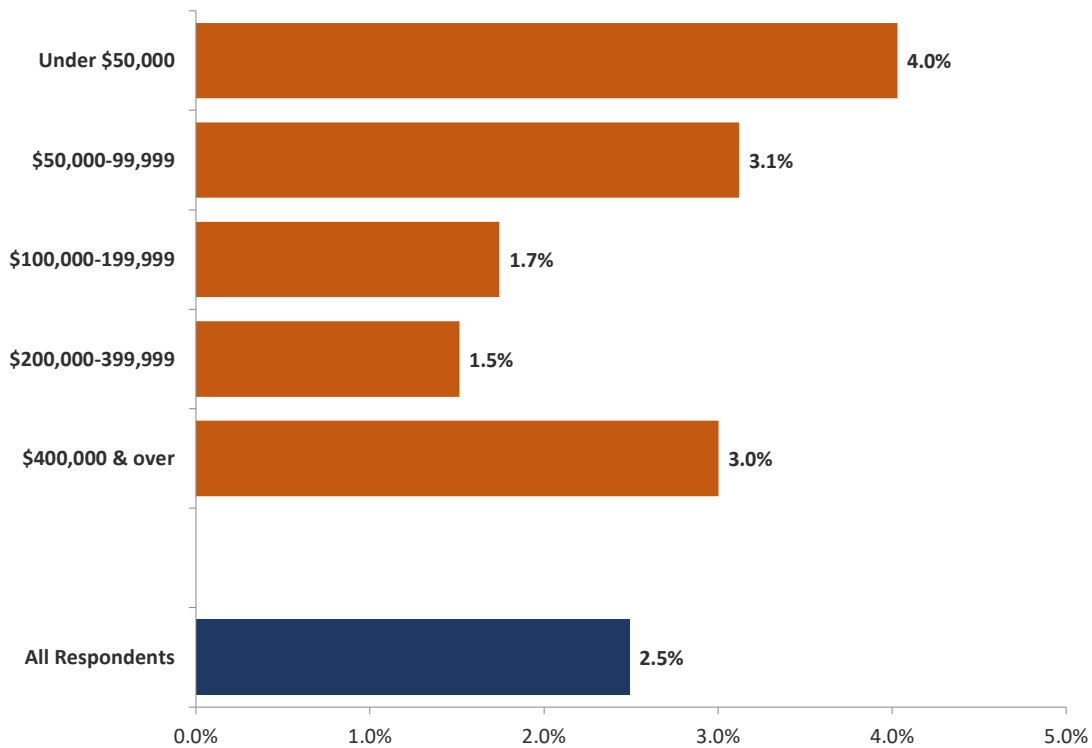
## Median Household Income for Clients of Your Practice



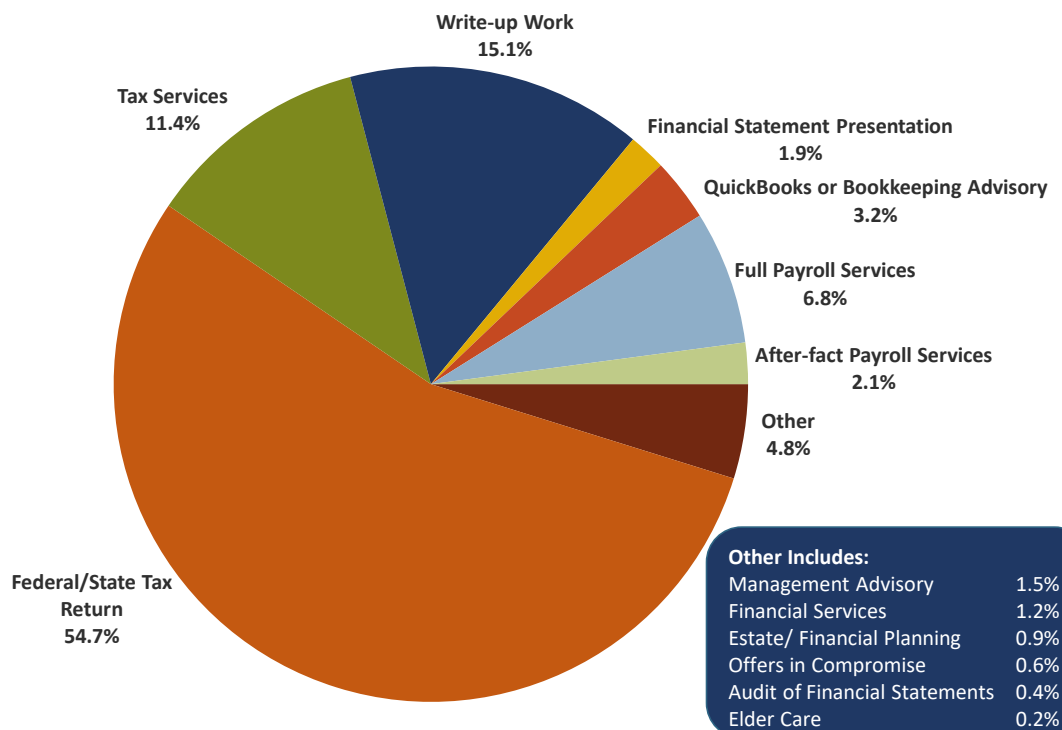
## Percent of Total Income Billed – 2019 Actual



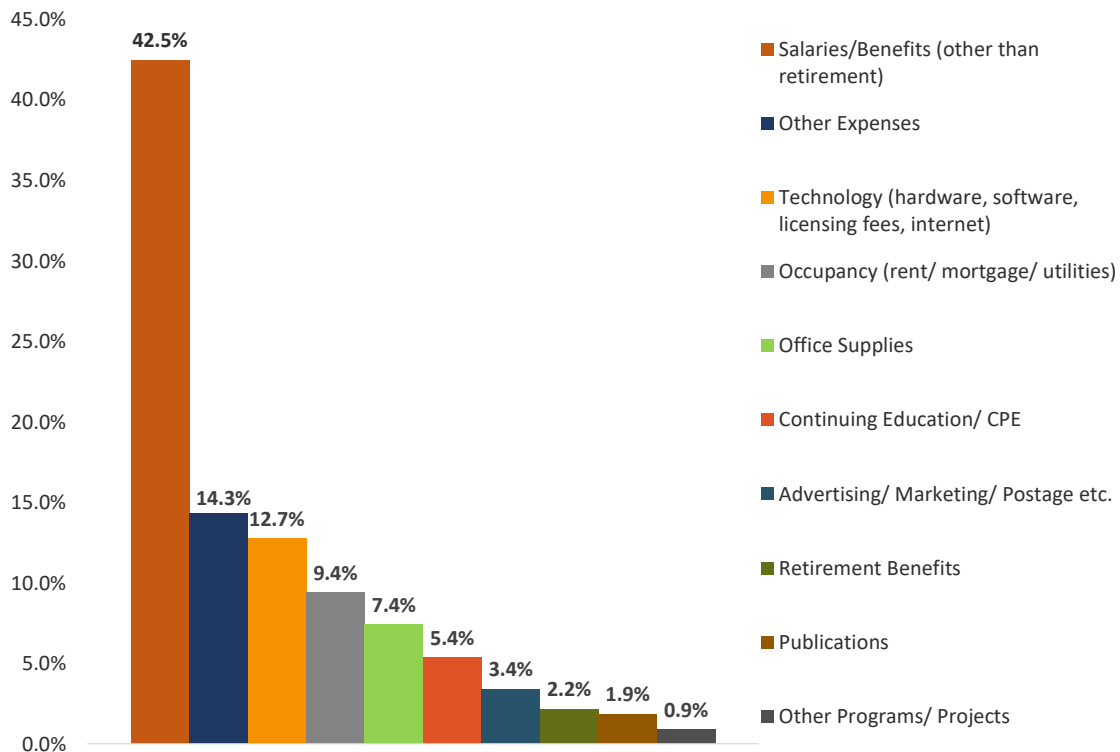
## Percent of Gross Billings Written Off by Gross Income (2019)



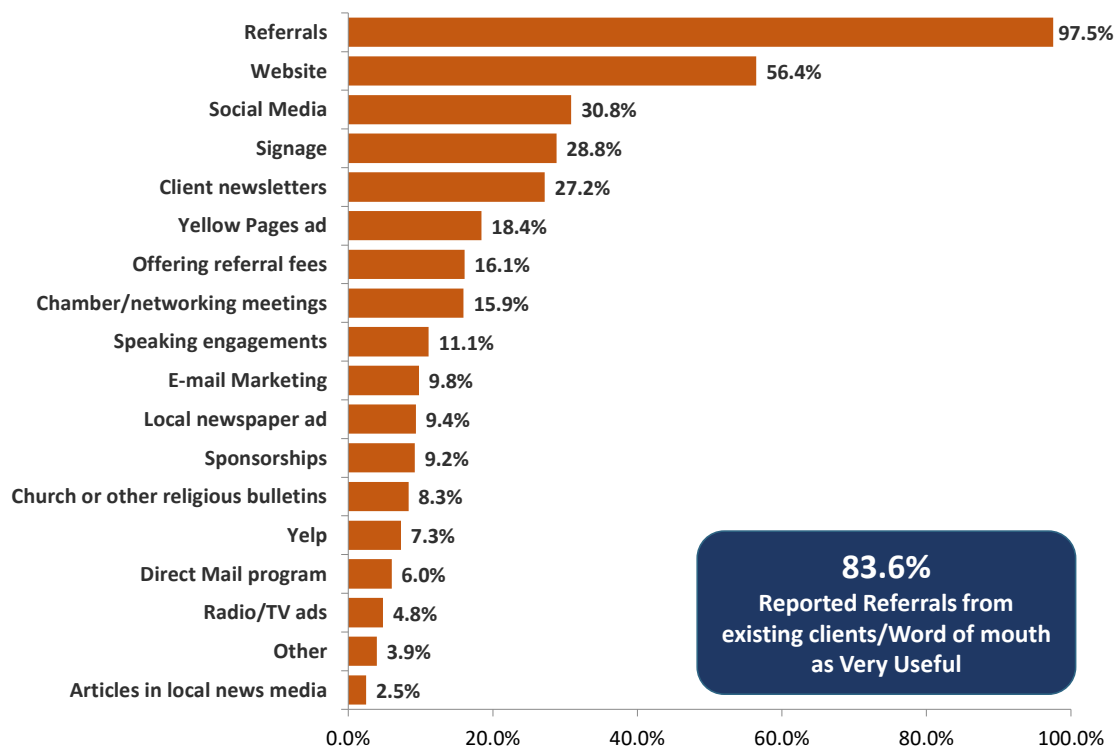
## Client Services as a Percent of Gross Income



## Expense Categories as a Percent of Total Expenses

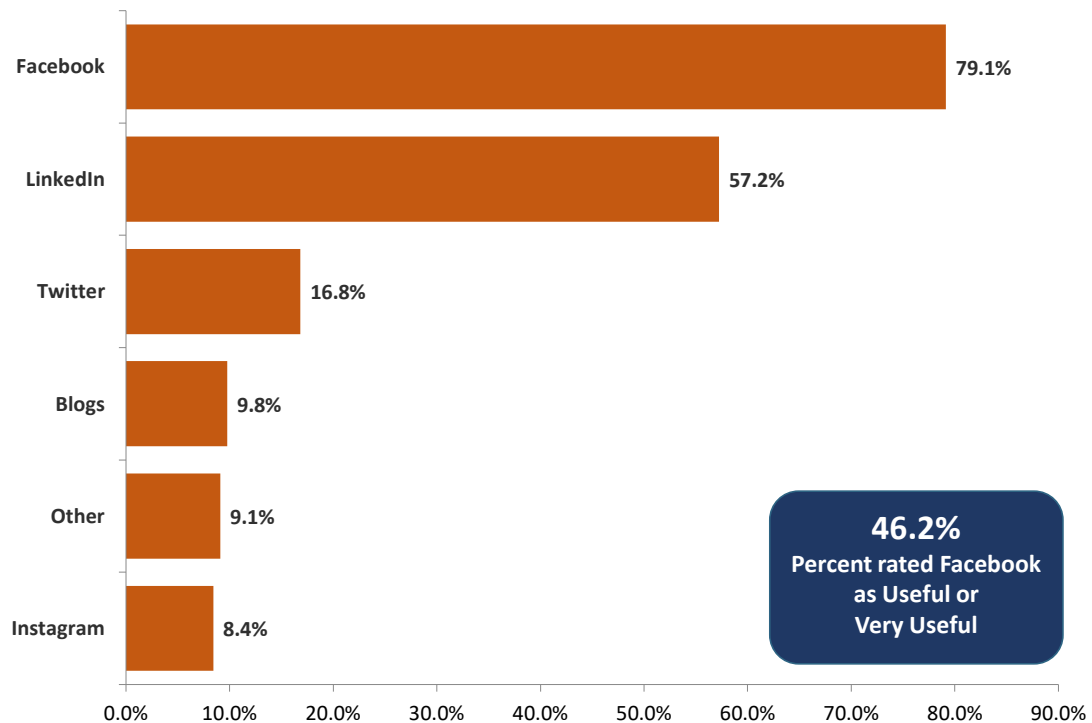


## Marketing and Promotional Tools Used





## Social Networking Tools Used for Marketing



## **Fees: Federal Tax Returns**

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**The typical firm charges an average fee of:**

**\$78 for Form 940 (Federal Unemployment)**

**\$94 for Form 943 (Employer's Quarterly for Farms)**

**\$96 for Form 941 (Employer's Quarterly Return)**

**\$220 for Form 1040, not itemized**

**\$323 for Form 1040, itemized**

**\$421 for Form 709 (Gift Tax)**

**\$576 for Form 1041 (Fiduciary)**

**\$733 for Form 1065 (Partnership)**

**\$735 for Form 990 (Exempt Organization)**

**\$903 for Form 1120S (S Corporation)**

**\$913 for Form 1120 (Corporation)**

**\$1,289 for Form 706 (Estates)**

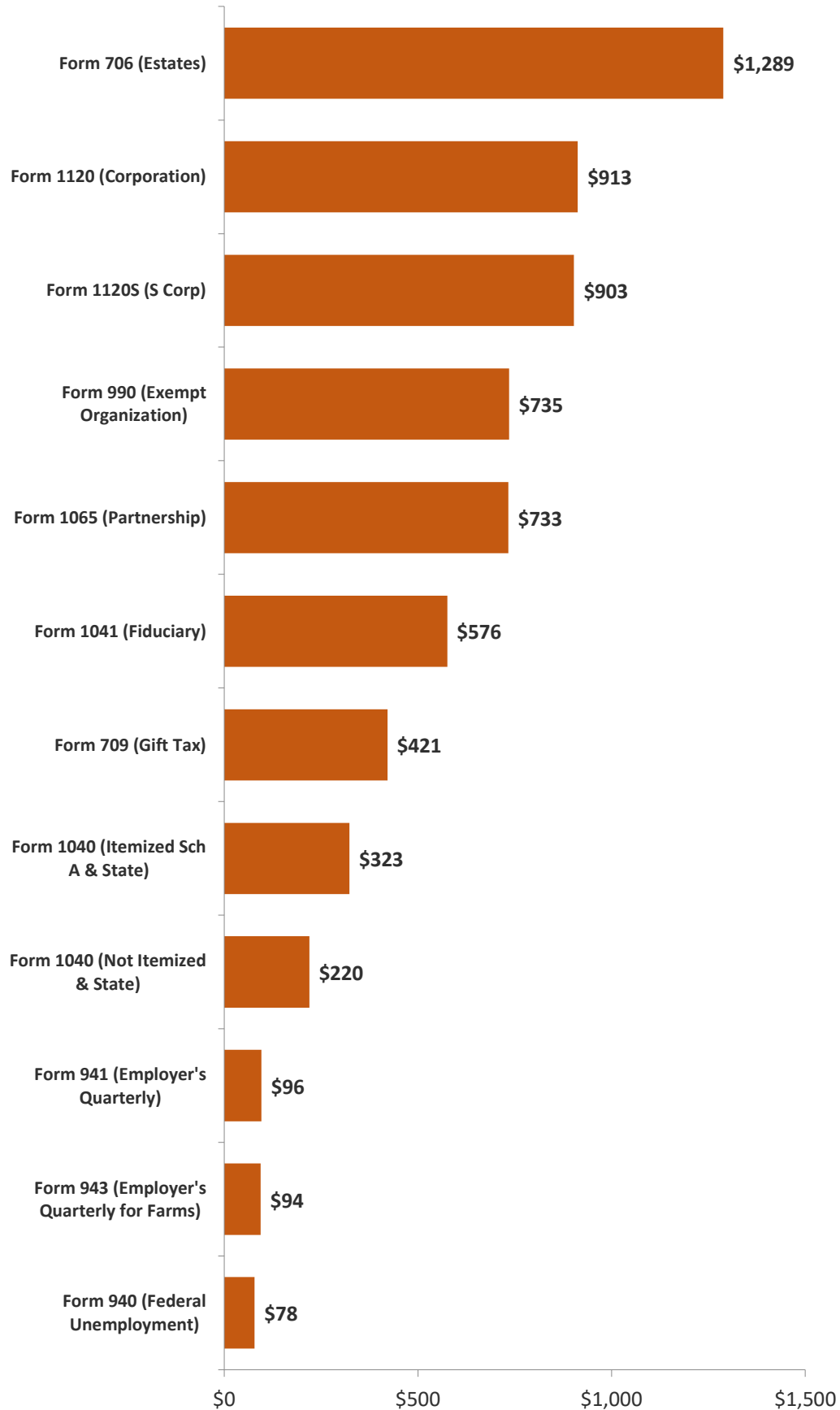
### AVERAGE FEES FOR FEDERAL TAX RETURNS: 2007-2020

<b>Forms:</b>	<b>2020</b>	<b>2018</b>	<b>2016</b>	<b>2014</b>	<b>2012</b>	<b>2011</b>	<b>2009</b>	<b>2007</b>
Form 706 (Estates)	\$1,289	\$1,784	\$1,563	\$1,731	\$1,833	\$1,583	\$2,044	\$1,729
Form 709 (Gift Tax)	\$421	\$389	\$413	\$420	\$313	\$270	\$284	\$271
Form 940 (Federal Unemployment)	\$78	\$65	\$69	\$68	\$59	\$61	\$58	\$57
Form 941 (Employer's Quarterly Return)	\$96	\$92	\$91	\$89	\$85	\$83	\$83	\$76
Form 943 (Employer's Quarterly for Farms)	\$94	\$81	\$89	\$80	\$56	\$67	\$66	NA
Form 990 (Exempt Organization)	\$735	\$683	\$733	\$688	\$628	\$566	\$584	\$521
Form 990-T (UBI for Tax Exempt Orgs.)	NA	\$383	\$415	\$433	\$371	\$331	\$359	\$421
Form 1040 (Itemized-Schedule A & State Return)	\$323	\$294	\$273	\$273	\$246	\$233	\$229	\$205
Form 1040 (Not Itemized & State return)	\$220	\$188	\$176	\$159	\$143	\$128	\$129	\$115
Form 1041 (Fiduciary)	\$576	\$508	\$482	\$457	\$468	\$396	\$415	\$430
Form 1065 (Partnership)	\$733	\$670	\$656	\$634	\$556	\$524	\$551	\$518
Form 1120 (Corporation)	\$913	\$851	\$826	\$817	\$759	\$695	\$692	\$685
Form 1120S (S Corp.)	\$903	\$807	\$809	\$778	\$717	\$660	\$665	\$656
Form 5500 (Pension/Profit Sharing Plans)	NA	\$615	\$532	\$525	\$444	\$526	\$488	\$422

### AVERAGE FEES FOR FEDERAL TAX RETURNS: 2007-2020

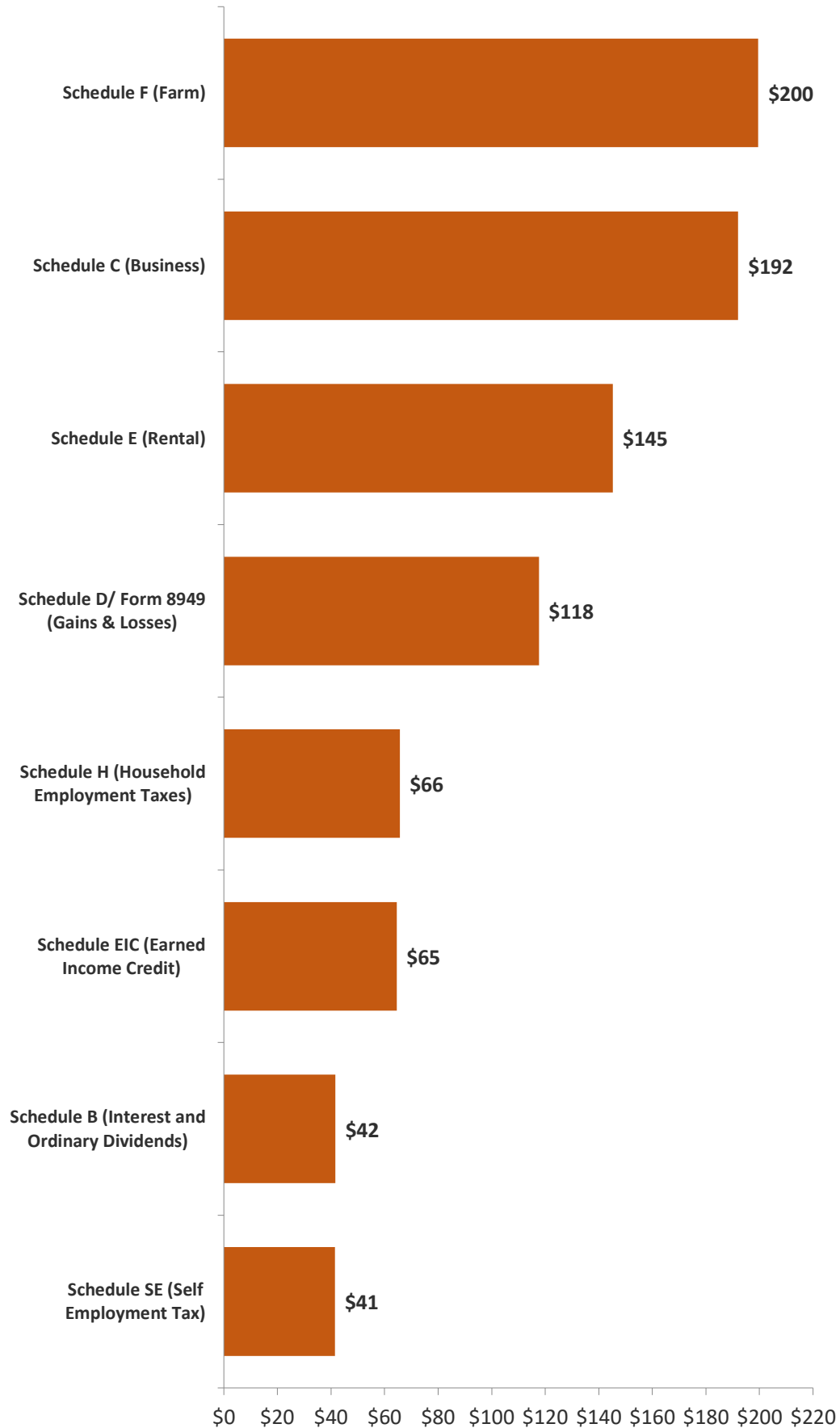
<b>Schedules:</b>	<b>2020</b>	<b>2018</b>	<b>2016</b>	<b>2014</b>	<b>2012</b>	<b>2011</b>	<b>2009</b>	<b>2007</b>
Schedule B (Interest and Ordinary Dividends)	\$42	\$45	NA	NA	NA	NA	NA	NA
Schedule C (Business)	\$192	\$187	\$184	\$174	\$205	\$236	\$212	\$214
Schedule D/Form 8949 (Gains & Losses)	\$118	\$109	\$124	\$115	\$134	NA	NA	NA
Schedule E (Rental)	\$145	\$136	\$135	\$126	\$155	\$215	\$190	\$176
Schedule EIC (Earned Income Credit)	\$65	\$62	NA	NA	NA	NA	NA	NA
Schedule F (Farm)	\$200	\$175	\$180	\$158	\$185	\$238	\$216	\$200
Schedule H (Household Employment Taxes)	\$66	\$70	NA	NA	NA	NA	NA	NA
Schedule SE (Self Employment Tax)	\$41	\$40	NA	NA	NA	NA	NA	NA

## Average Fees - Forms

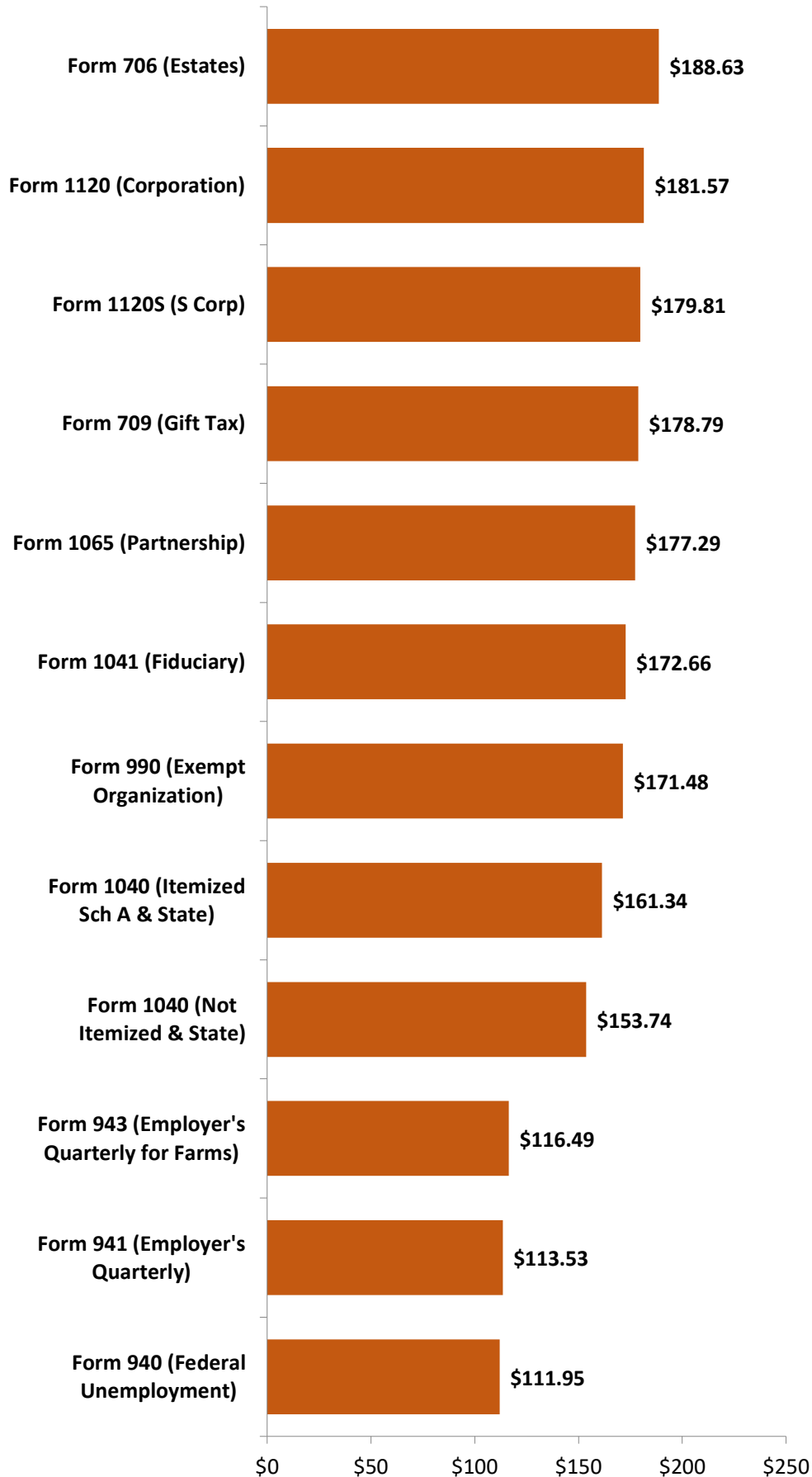




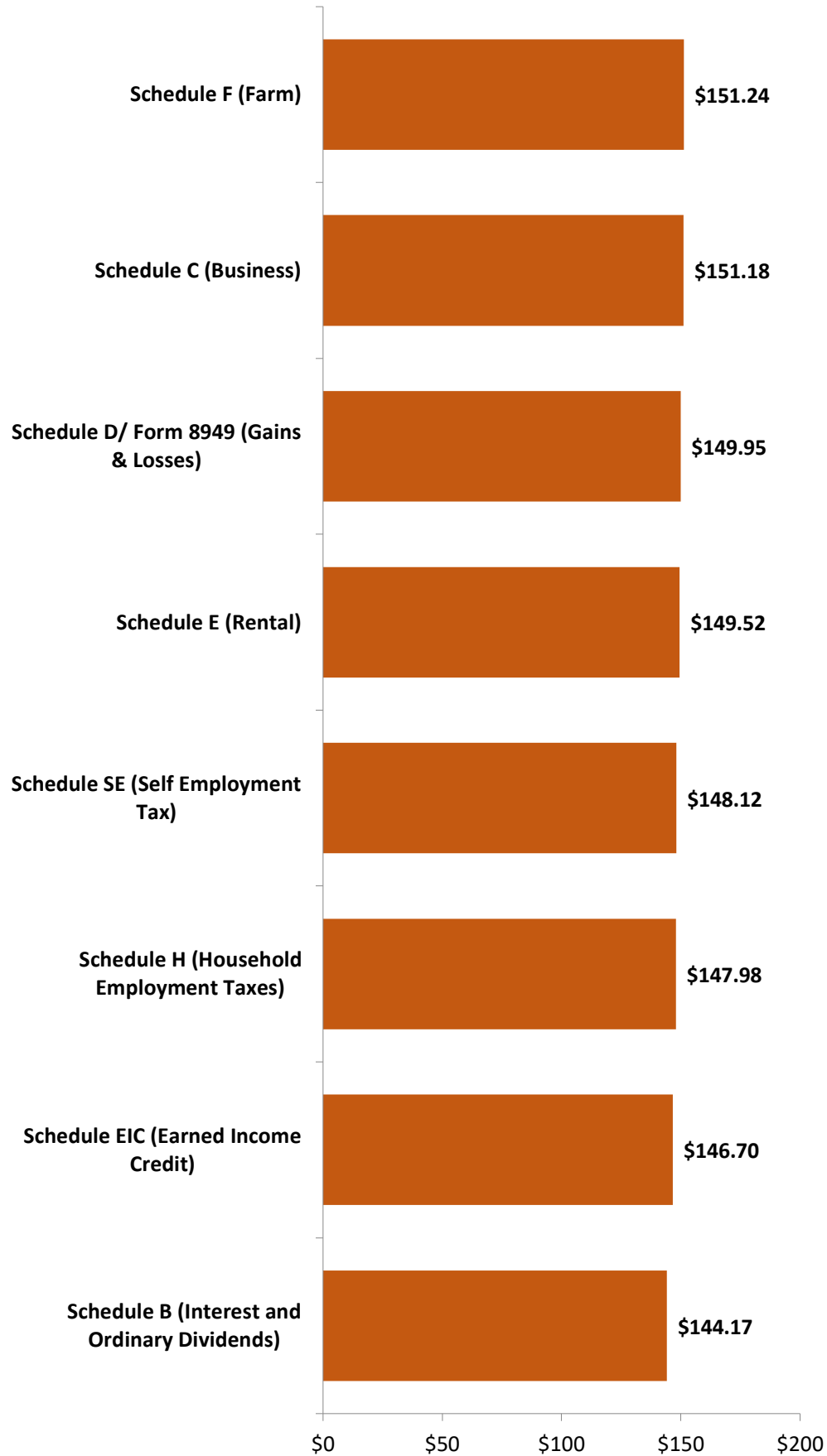
## Average Fees – Schedules



## Average Hourly Fees - Forms



## Average Hourly Fees – Schedules



## Fees: Additional Fees

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**With respect to additional fees charged to clients, the typical firm:**

**charges a fee to prepare W-2s (76%) for an average fee of \$69.75**

**charges a fee to prepare 1099s (85%) for an average fee of \$67.72**

**does not charge a fee to file extensions (58%); those who do, charge an average fee of \$55.94**

**does not charge a fee to expedite returns (68%); those who do, charge \$136.32 (average)**

**charges clients a fee if they bring in disorganized/incomplete files (78%); average fee is \$165.82**

**does not charge a fee if receive tax information after set deadline (74%); those who do, charge \$116.97, 16 days in advance of a filing deadline**

**(continued)**

**charges clients a fee for IRS letter/audit responses when firm didn't prepare their return (67%); those who do charge a fee, the average fee for an IRS letter/audit response is \$161.61**

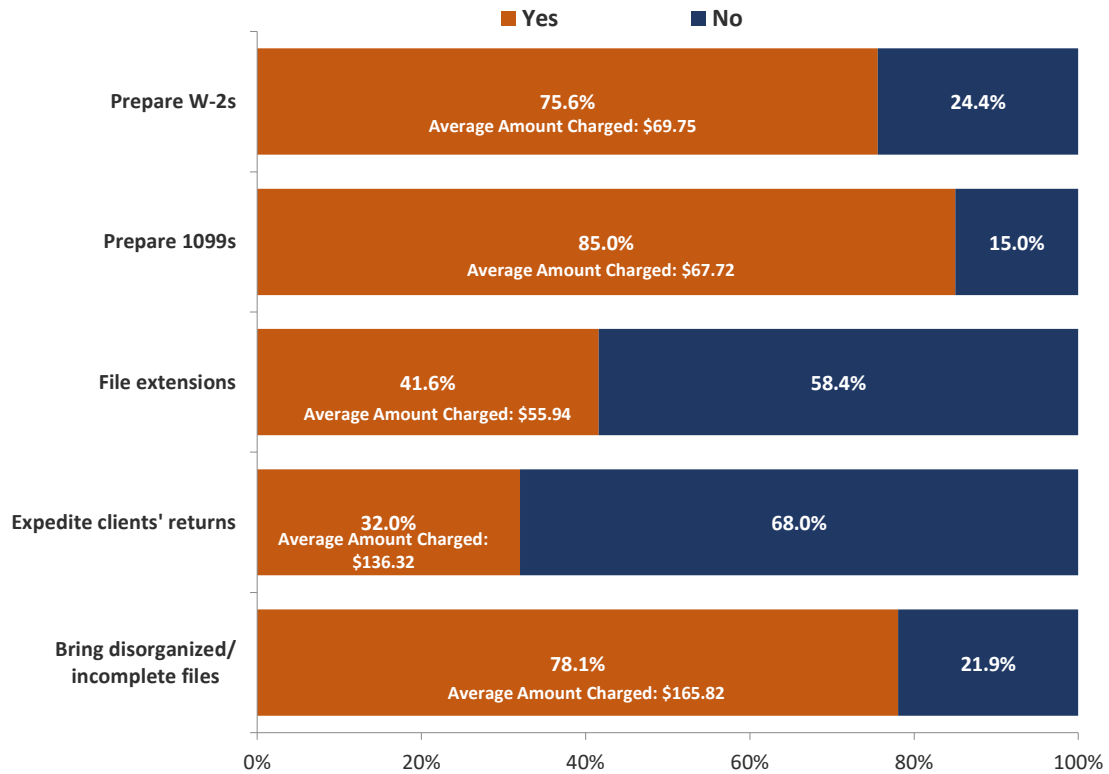
**charges a fee for an in-person IRS audit that does not appear to be due to negligence on the part of the practice (84%); average hourly fee is \$167.63 to represent, average retainer fee to represent is \$799, and minimum fixed fee to represent is \$605**

**has seen the number of tax audits stay the same over the past year (62%)**

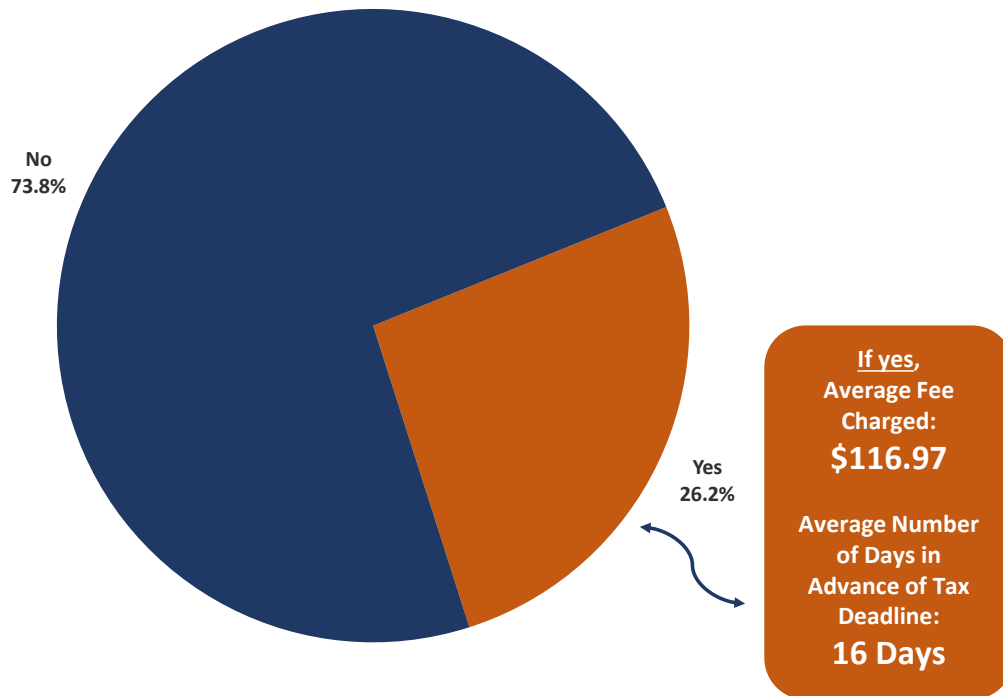
**charges a retainer for IRS audits (68%) at an average amount of \$902**

**charges a retainer for offers in compromise and tax preparation for non-current year (56% each) at an average amount of \$1,277 and \$377, respectively**

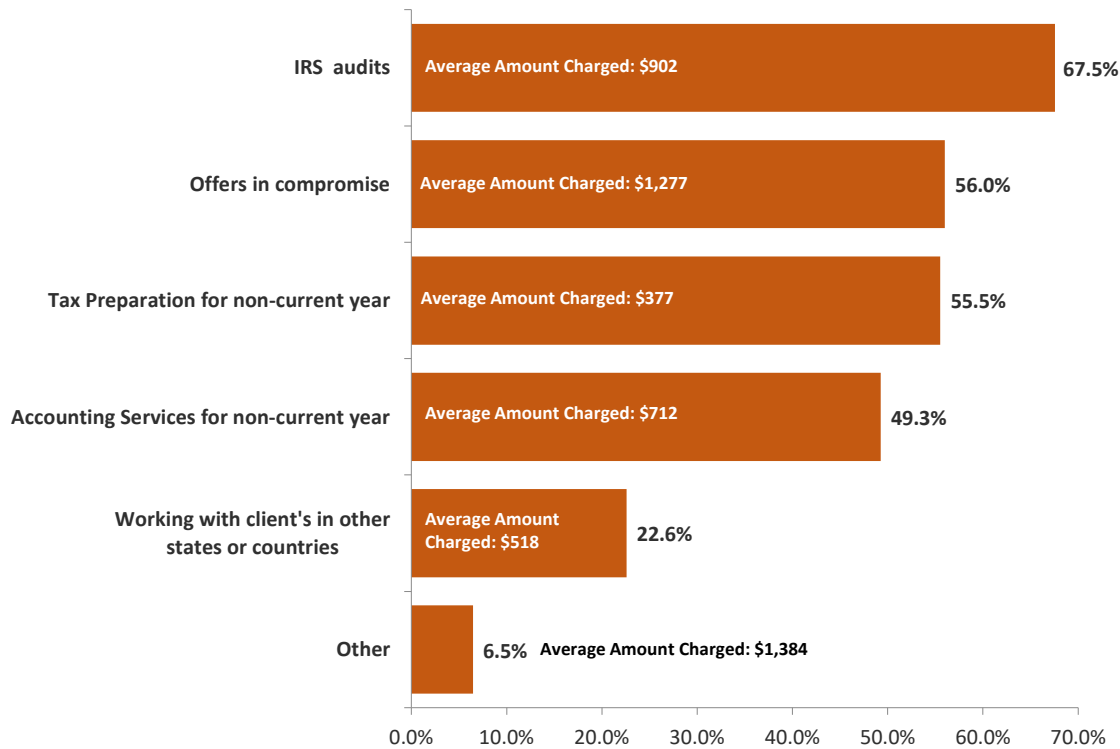
## Additional Fees



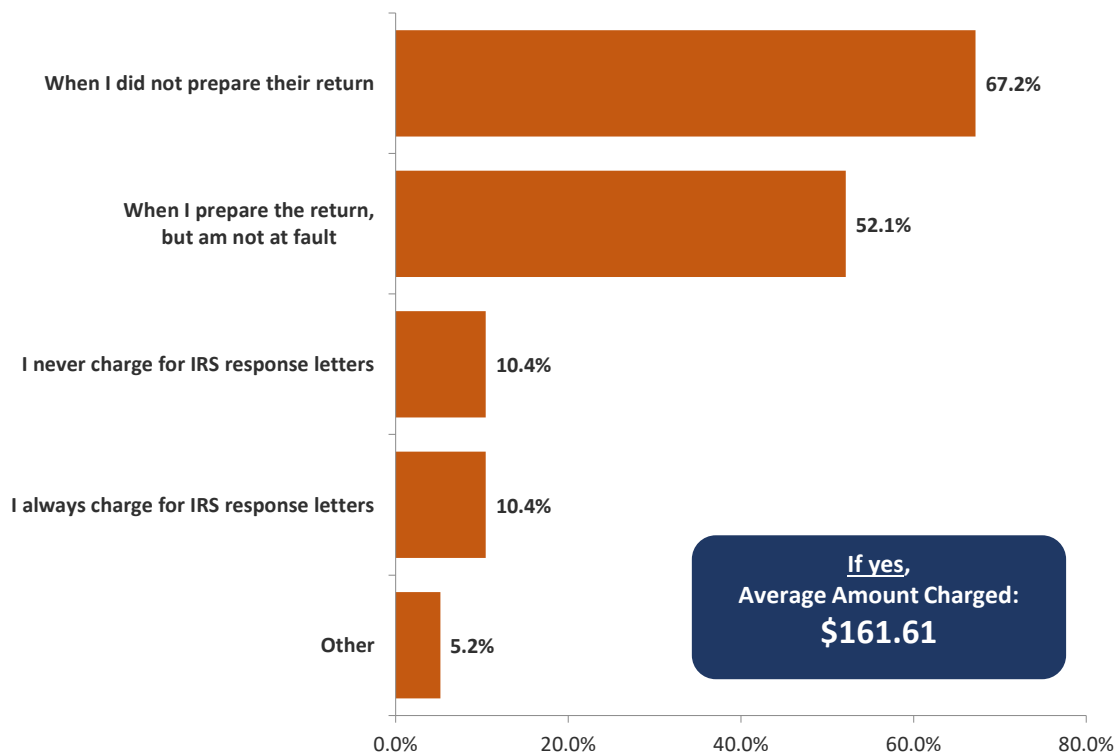
## Additional Fee If Receive Tax Information After Set Deadline



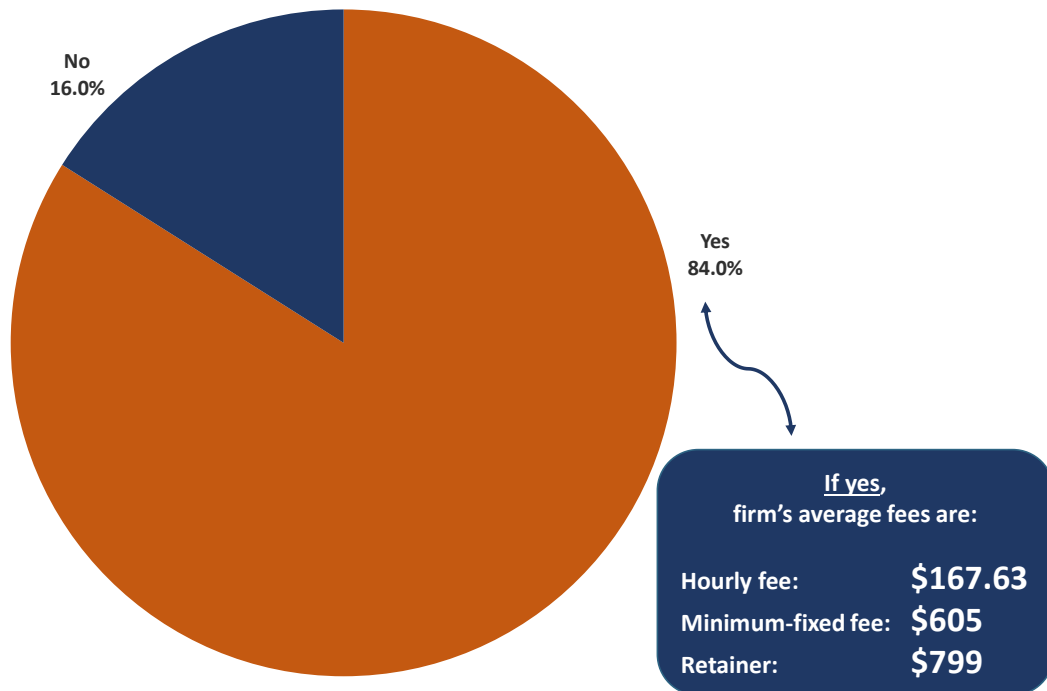
## Charge Retainers



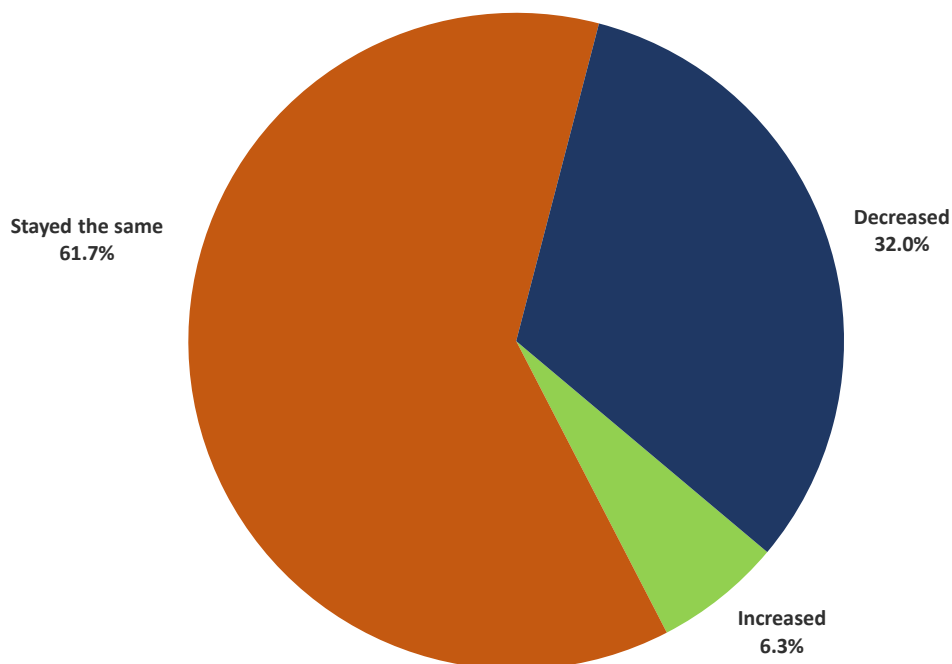
## Circumstances for Charging for IRS Letter/Audit Responses



## Charge Clients Separate Fee to Represent Them in the Event of an In-Person IRS Audit



## Change in the Number of Audits





**The typical (average) hourly fees for client services are:**

**\$100 for full payroll services**

**\$101 for after-fact payroll services**

**\$106 for write-up work**

**\$109 for QuickBooks or bookkeeping advisory services**

**\$148 for elder care services**

**\$154 for financial services**

**\$158 for Management advisory services**

**(continued)**

**\$164 for audit of financial statements**

**\$164 for financial statement presentation**

**\$170 for estate/financial planning services**

**\$174 for tax services**

**\$180 for Federal/State tax returns**

**\$201 for offers in compromise**

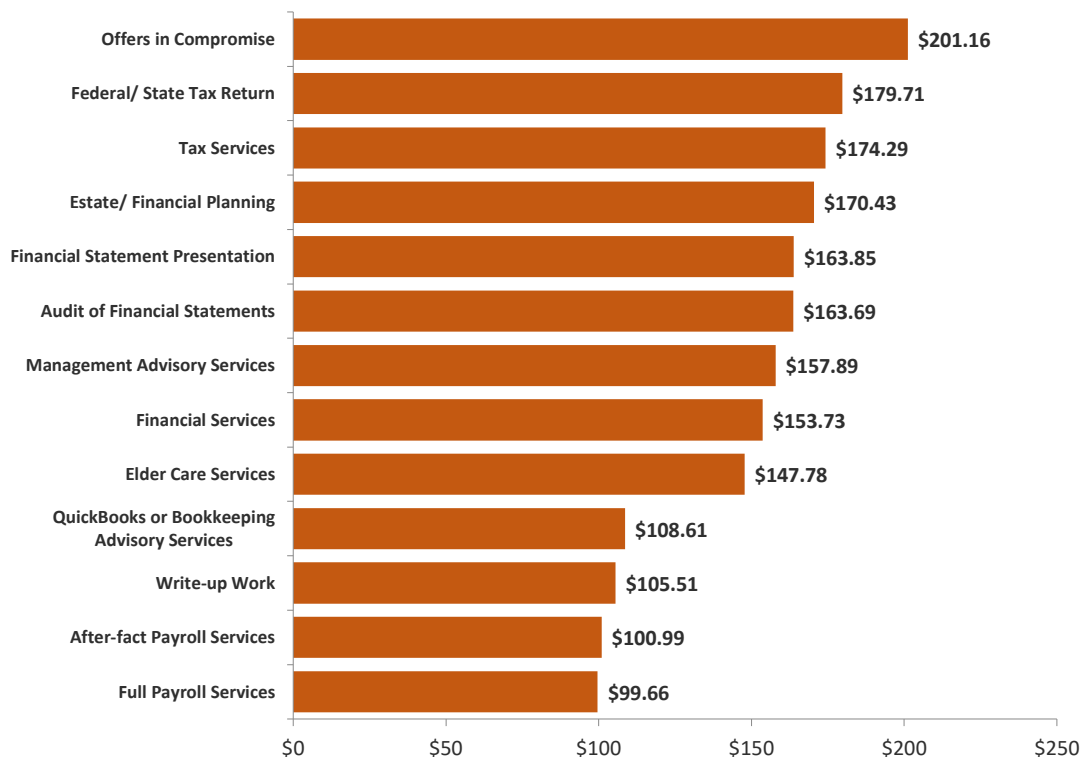
**(Fees vary sharply state-by-state.**

**For more specific comparatives, please turn to the state and regional sections of this report).**

## AVERAGE HOURLY FEES FOR CLIENT SERVICES: 2007-2020

Service:	2020	2018	2016	2014	2012	2011	2009	2007
Full Payroll Services	\$99.66	\$87.84	NA	NA	NA	NA	NA	NA
After-fact Payroll Services	\$100.99	\$95.54	NA	NA	NA	NA	NA	NA
Payroll Services	NA	NA	\$82.79	\$79.69	\$74.74	\$76.33	\$74.74	\$70.59
Federal/State Tax Returns	\$179.71	\$157.89	\$150.42	\$142.71	NA	NA	NA	NA
Tax Services	\$174.29	\$159.67	\$145.40	\$141.68	\$133.21	\$132.47	\$127.57	\$122.12
Estate/Financial Planning	\$170.43	\$191.43	\$162.59	\$163.35	\$157.53	\$147.33	\$137.56	\$137.51
Write-Up Work	\$105.51	\$102.38	\$92.51	\$88.77	\$88.66	\$85.92	\$84.28	\$79.89
Financial Statement Presentation	\$163.85	\$140.44	\$133.93	\$125.29	\$115.53	\$112.62	\$109.69	\$103.06
Audit of Financial Statements	\$163.69	\$180.41	\$157.24	\$151.31	\$132.47	\$124.13	\$135.44	\$130.54
Management Advisory Services	\$157.89	\$161.30	\$145.91	\$136.49	\$136.82	\$128.92	\$127.13	\$127.07
QuickBooks or Bookkeeping Advisory Services	\$108.61	\$105.94	\$97.33	\$92.46	\$89.95	\$91.78	NA	NA
Financial Services	\$153.73	\$164.44	\$144.09	\$149.94	NA	NA	NA	NA
Elder Care Services	\$147.78	\$151.40	\$130.94	\$128.03	\$112.06	\$112.07	\$110.61	\$110.16
Offers in Compromise	\$201.16	\$199.93	\$177.07	\$167.76	\$161.82	NA	NA	NA

## Client Services Average Hourly Fees



### The typical firm:

**bills at the end of the job (85%)**

**accepts credit cards for payment of services (53%)**

**charges interest on past due accounts (22%)**

**utilizes progress billing (21%)**

**itemizes charges for copies, faxes, deliveries,  
phone calls, etc. (17%)**

**uses an engagement letter for taxes (92%)**

**(continued)**

**offers tax organizers for clients (80%), most often offering them to all clients (45%), but 65% say clients are not required to complete them**

**has clients send or drop off organizers/documents (45%) or has clients come into office for an interview (31%)**

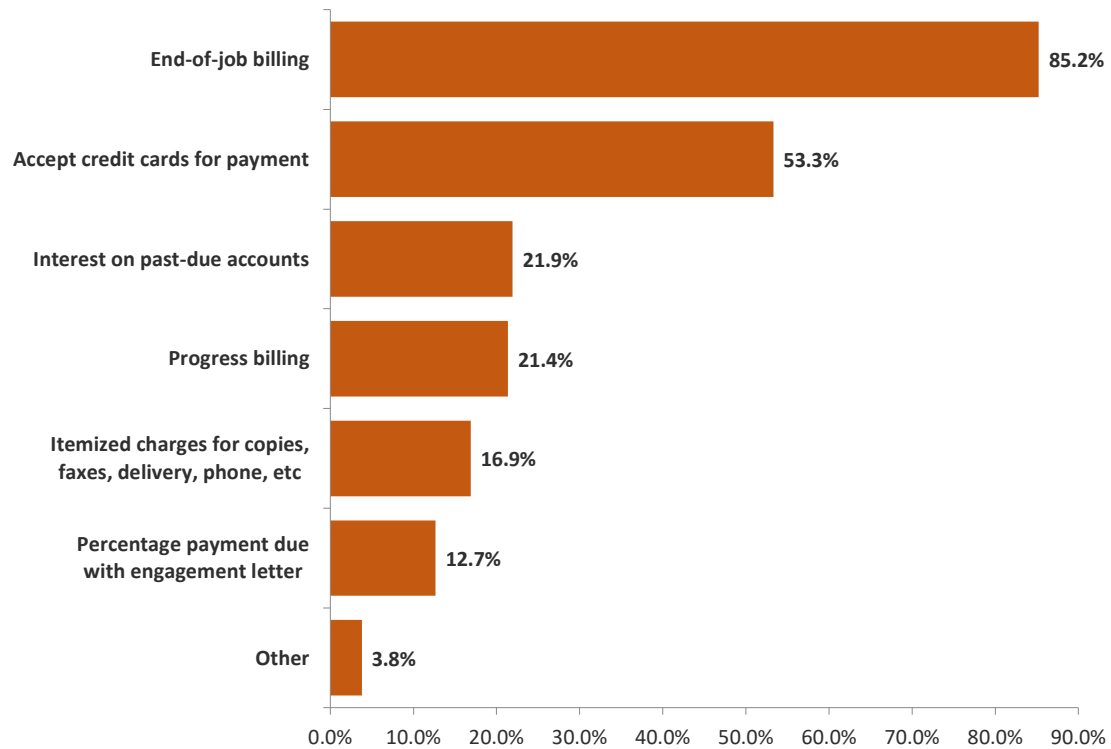
**most often increases all fees (tax preparation, accounting services, payroll, and bookkeeping) annually, and increases fees every other year second-most often**

**increased tax preparation fees 5.7% in 2020 and expects to increase 6.0% in 2021**

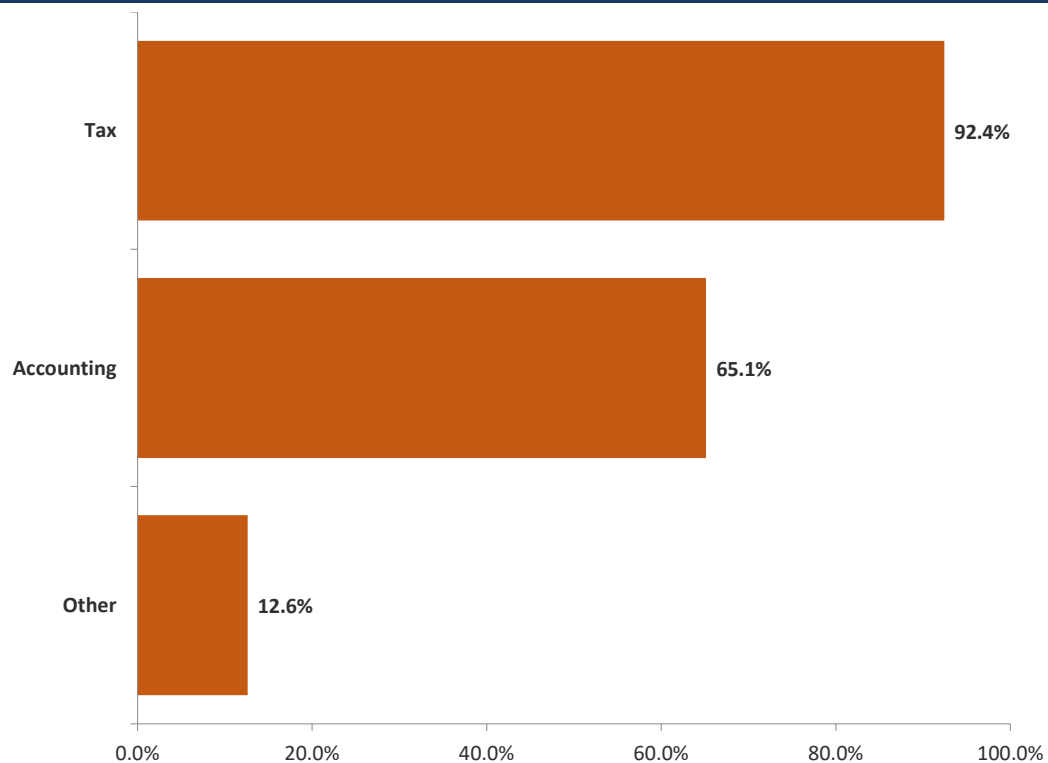
**bills for tax preparation fees by form (38%)**

**bills a fixed fee for payroll (57%) and for bookkeeping services (41%)**

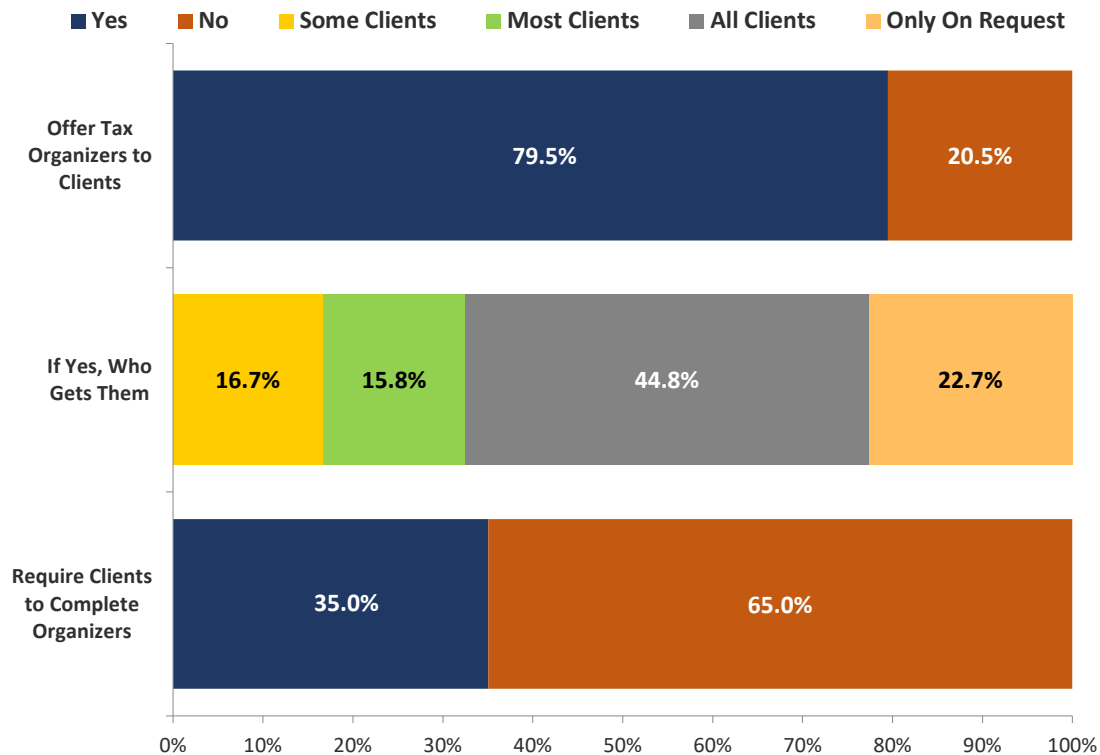
## General Billing Practices



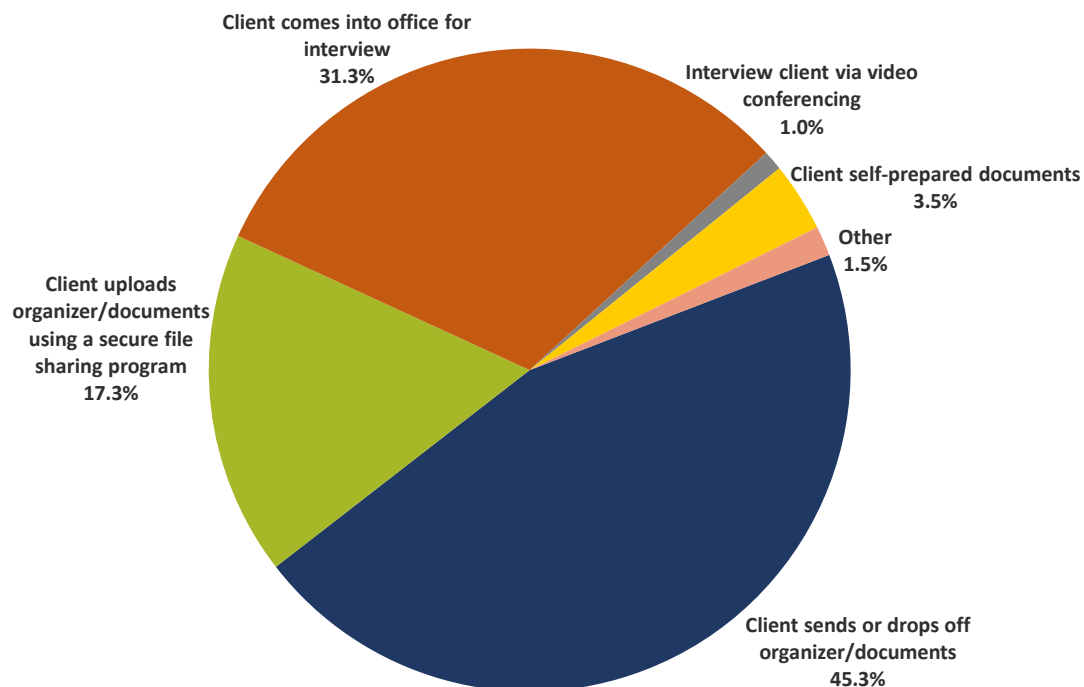
## Engagement Letters Used



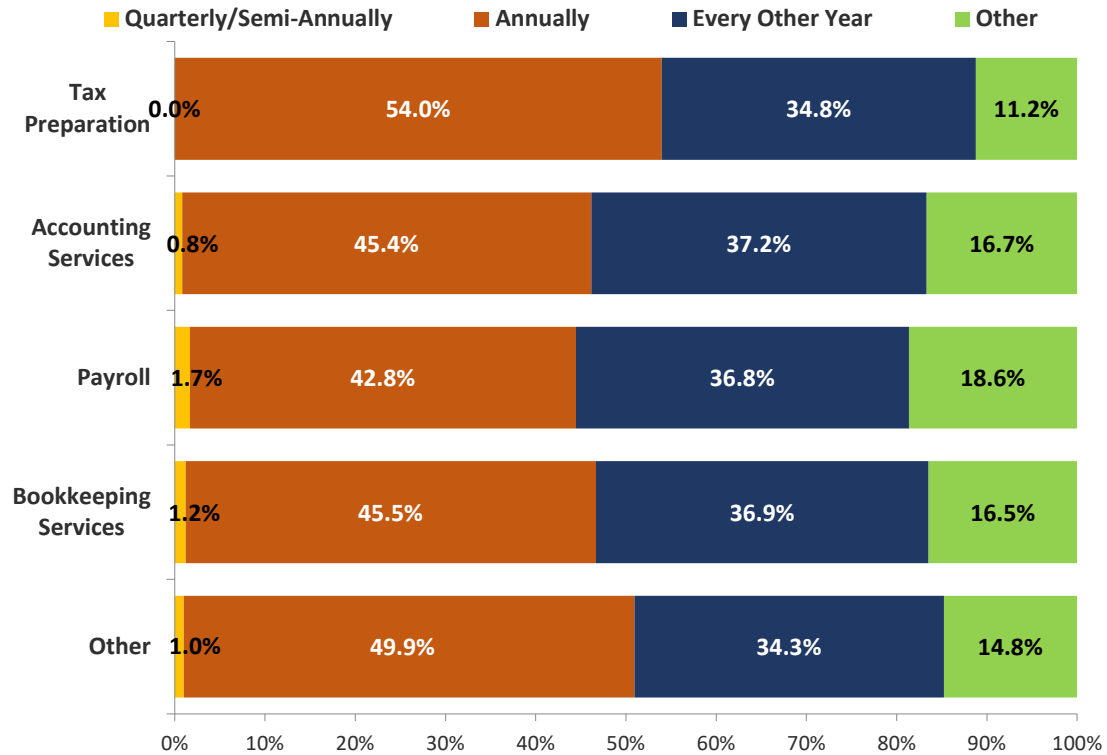
## Tax Organizers



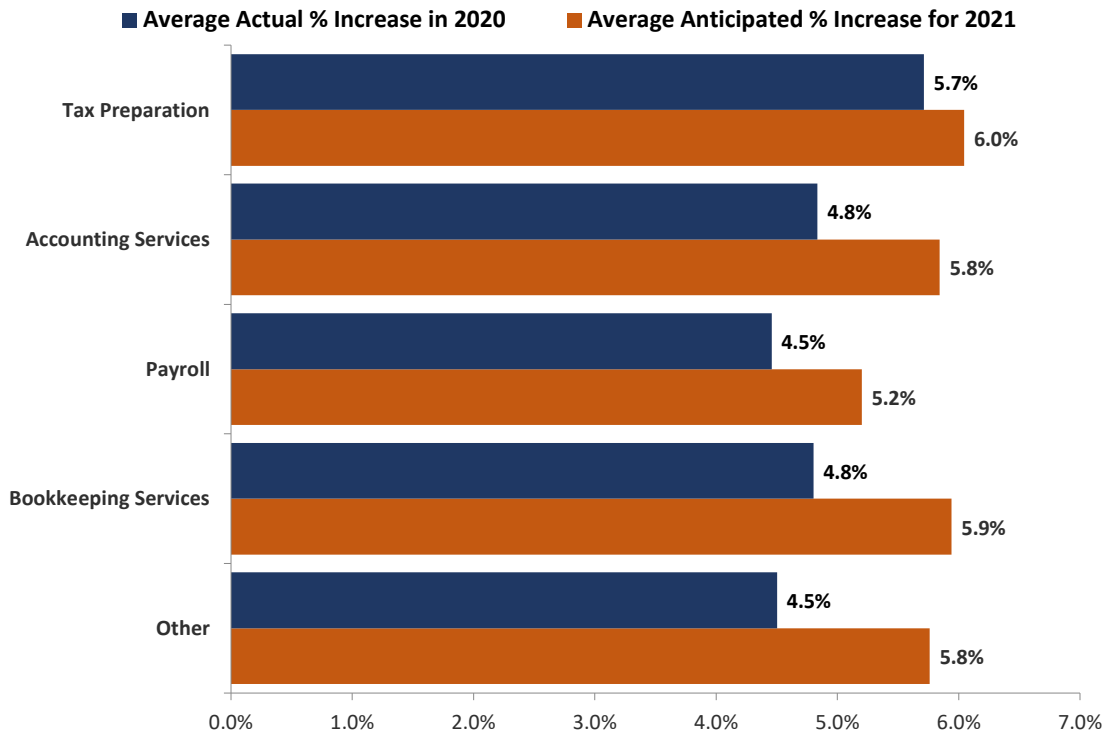
## Data Collection from Clients to Prepare Tax Returns



## How Often Fees Are Increased

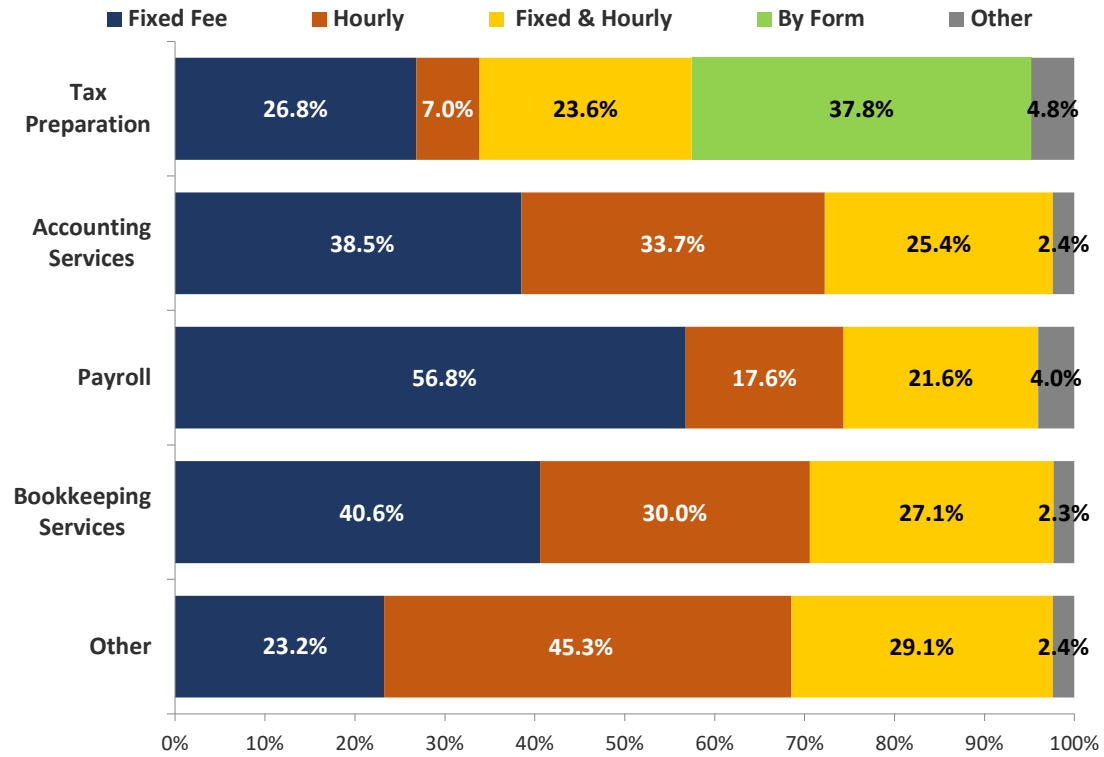


## Actual 2020 Fee Increases and Anticipated 2021 Fee Increases





## How Fees Are Billed



### The typical practice:

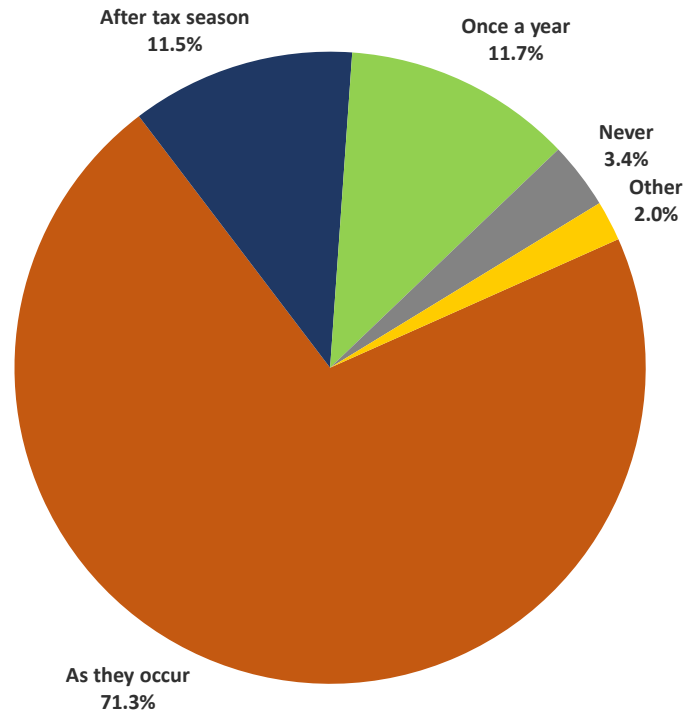
was not involved in any client disputes over the past year (88%)

is most likely to review problem clients as they occur (71%)

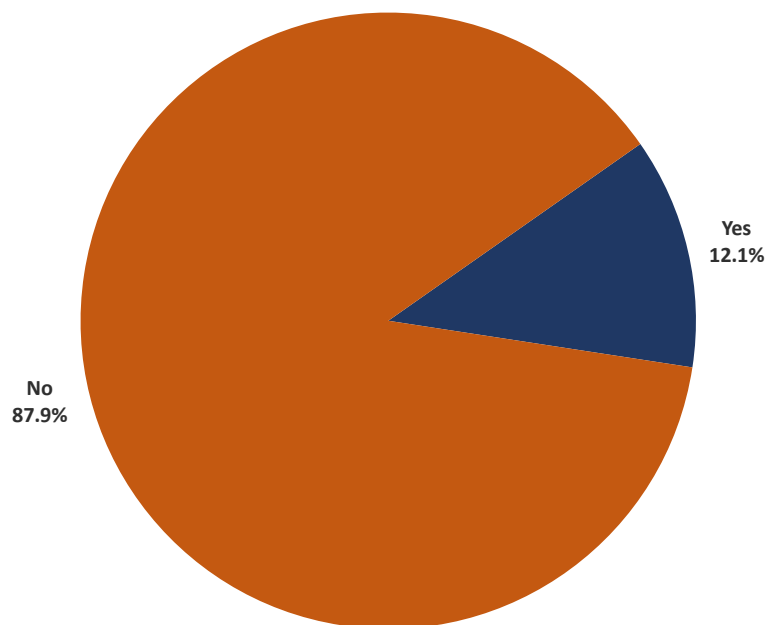
most likely pays all of the resulting interest or penalty if the error was totally or partially the practice's fault (55% and 73%, respectively)

did not turn over any disputes to E&O provider (88%)

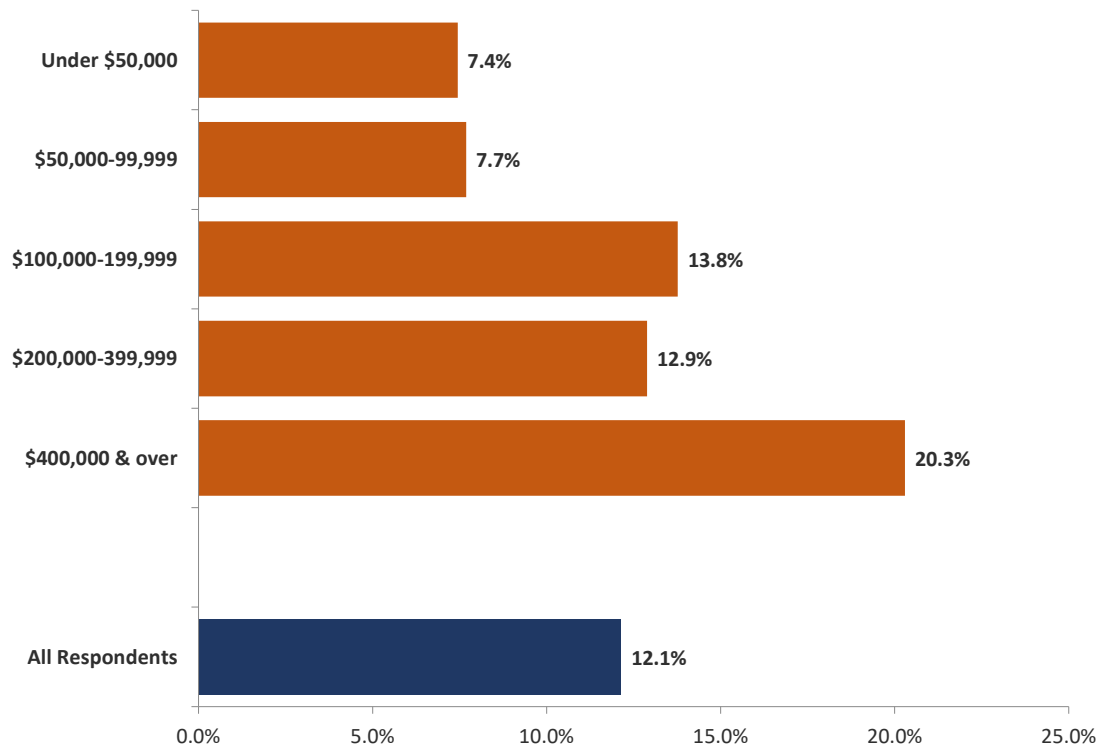
## Frequency Review Problem Clients



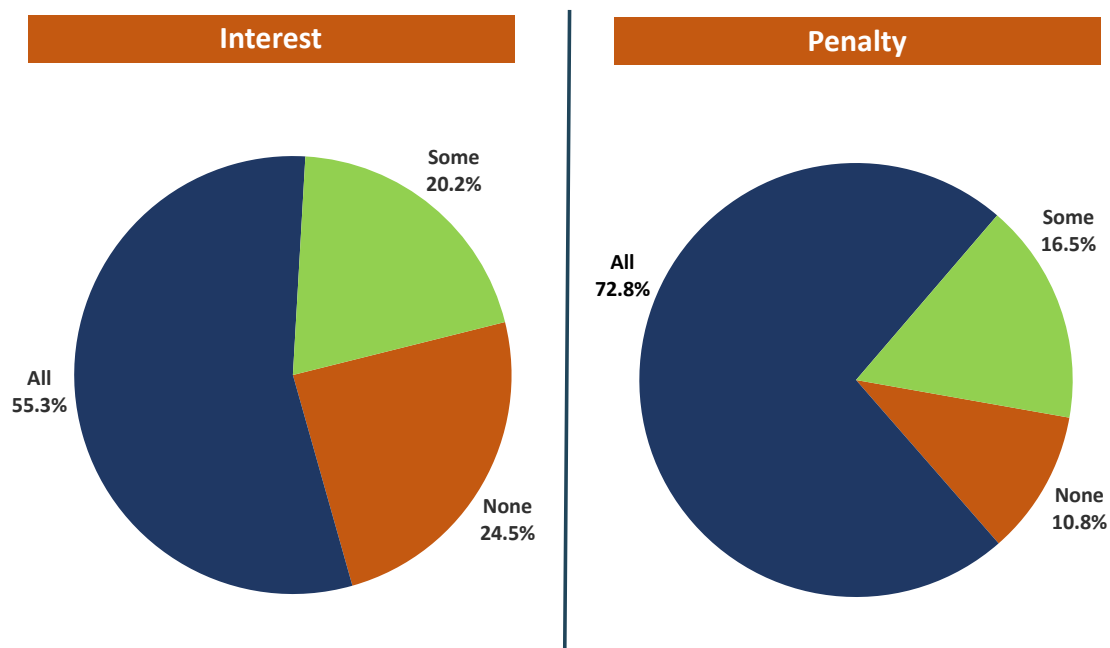
## Involved in Any Client Disputes Over Past Year



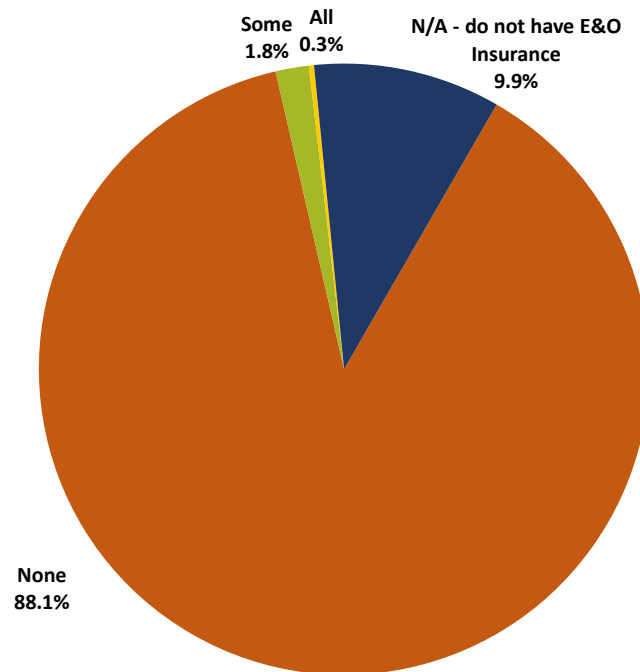
## Involved in Any Client Disputes Over Past Year (% Yes) by Gross Income (2019)



## How Much Paid of Client Disputes



## Client Disputes Turned Over to E&O Provider



### The typical practice:

is 53% paperless

uses online data backup/remote backup services (74%)

does not use the cloud to host own applications (65%) or their clients' applications (62%)

uses secure web portals/cloud platforms to share files with clients (64%)

does not use workflow and practice management software (80%)

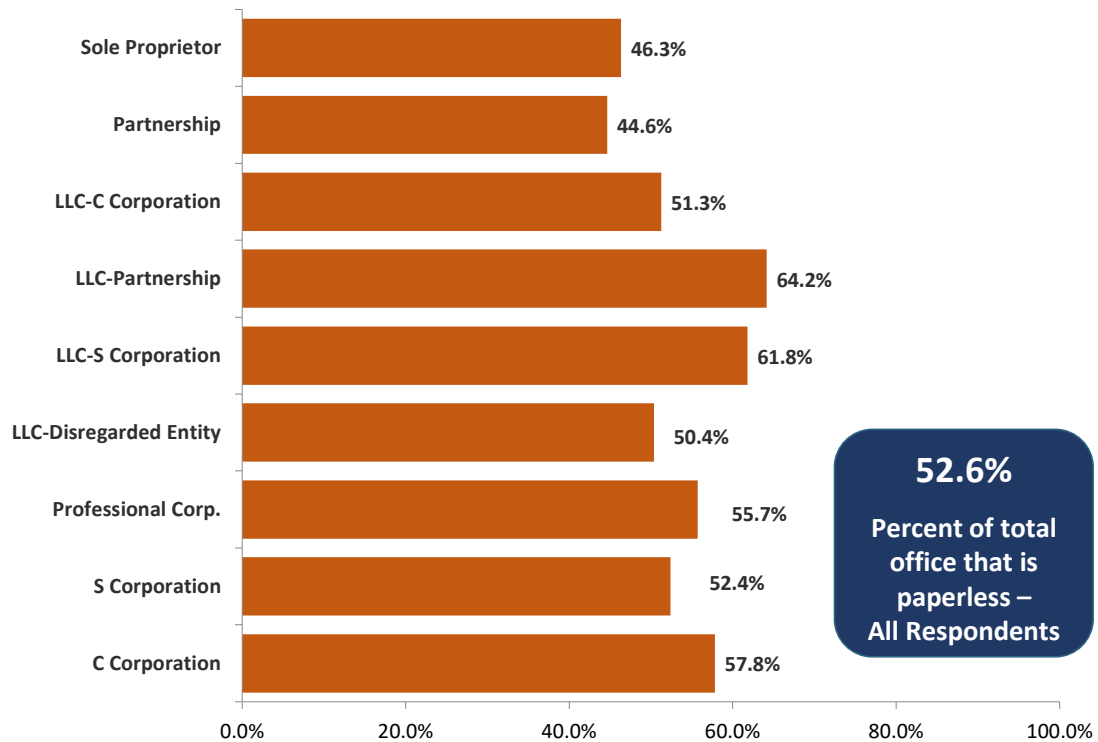
has Cyber Liability Insurance (59%)

handles the office IT through a consultant (58%)

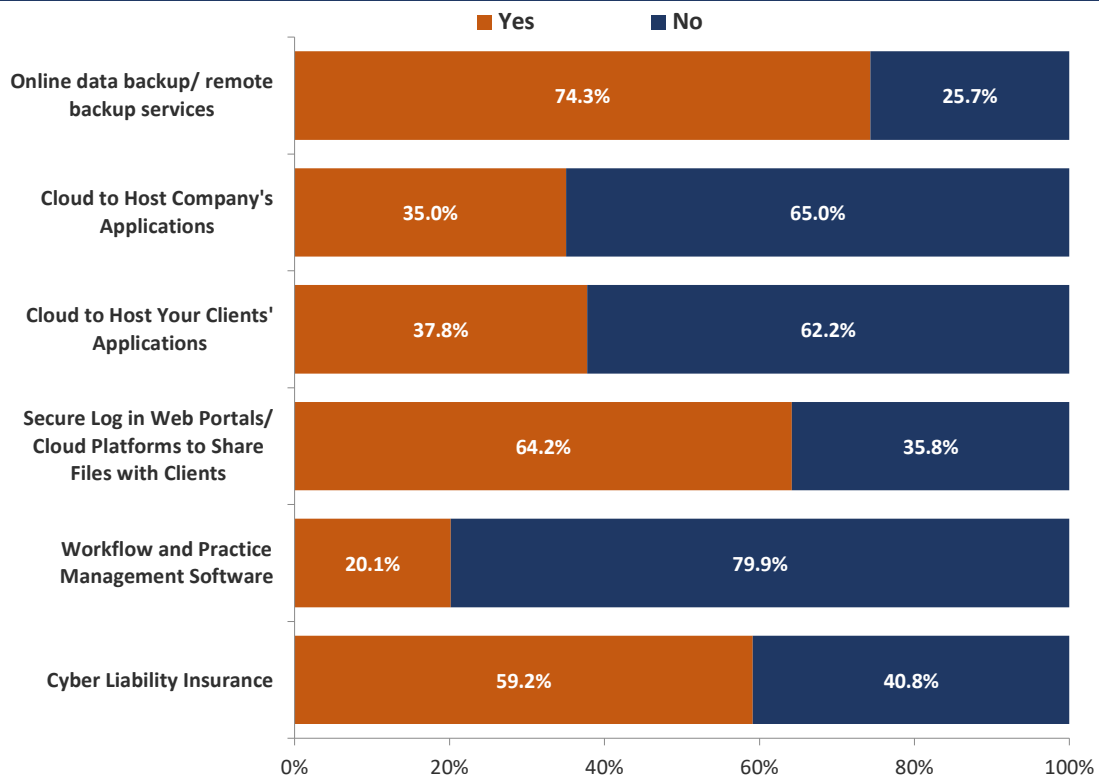
uses website most often for awareness (81%)

uses social media most often for awareness (77%)

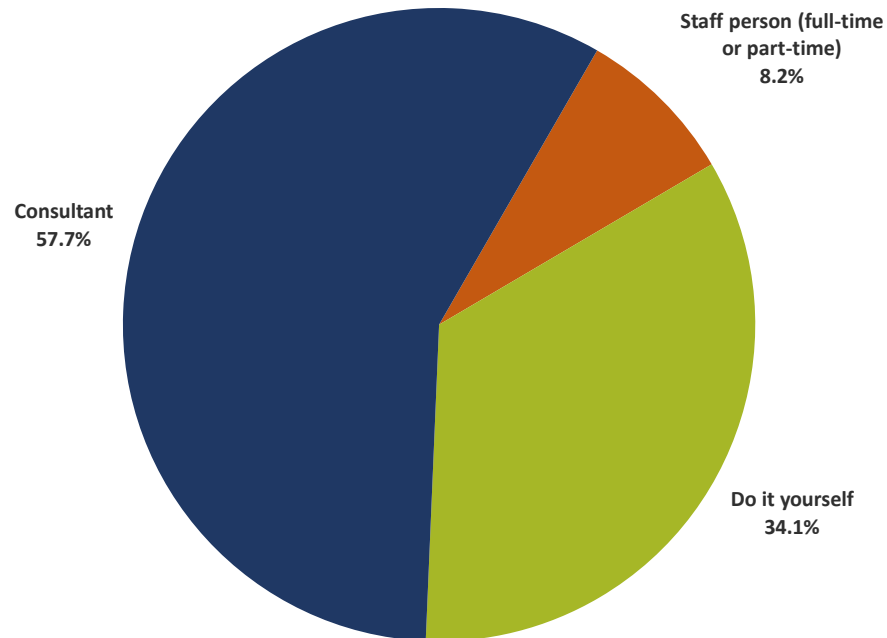
## Percent of Total Office That is Paperless by Type of Practice



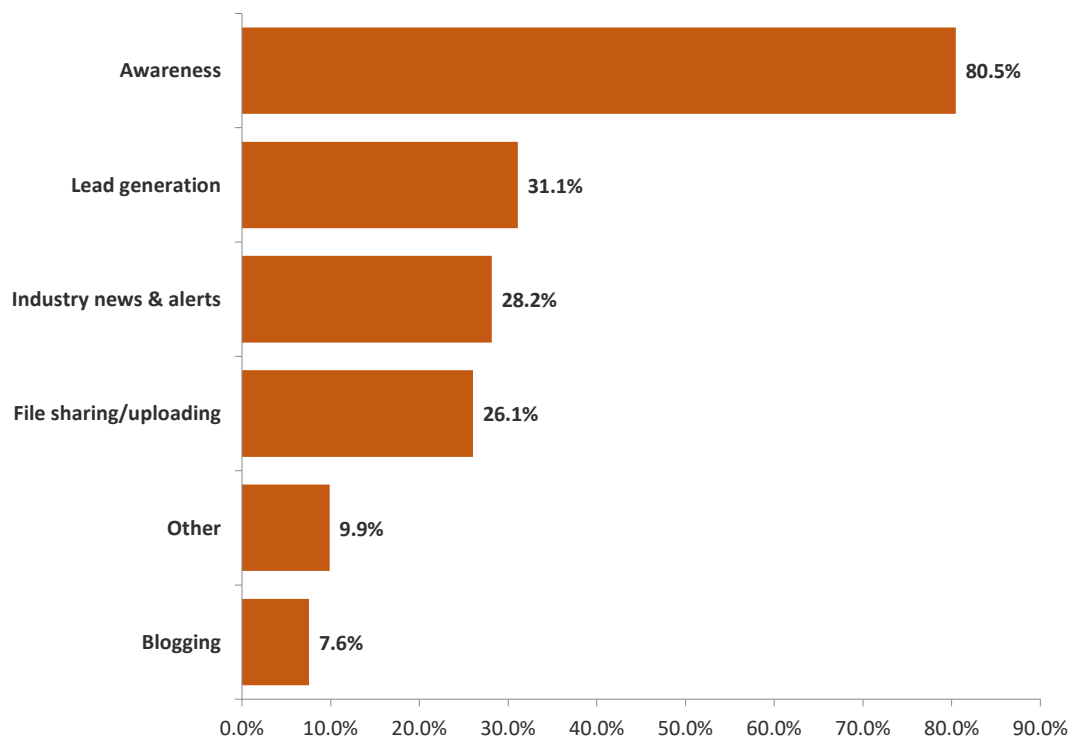
## Other Technology Used in Firm



## How IT is Handled

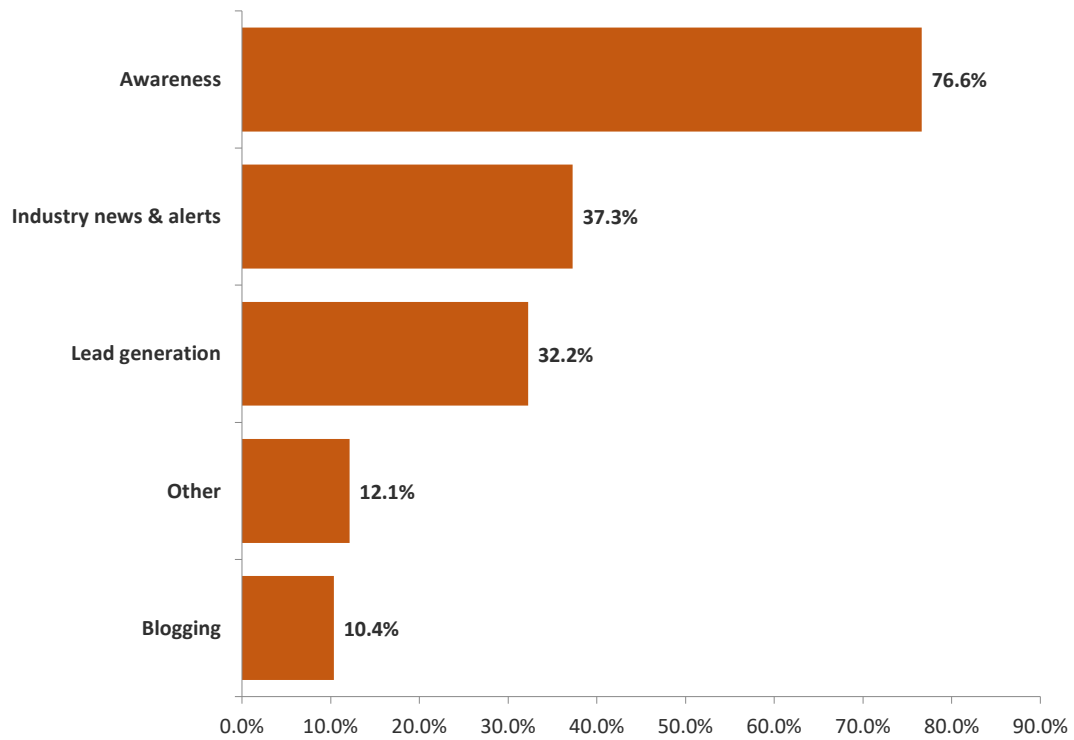


## Usage of Website





## Usage of Social Media



# Statistical Tables

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Demographics of All Respondents

		Total	
		Percent	Count
Type of Practice	Sole Proprietor	31.8%	318
	Partnership	1.4%	14
	LLC-C Corporation	1.7%	17
	LLC-Partnership	3.2%	32
	LLC-S Corporation	19.5%	195
	LLC-Disregarded Entity	7.9%	79
	Professional Corp.	2.4%	24
	S Corporation	26.4%	264
	C Corporation	5.8%	58
Census District	New England	5.2%	50
	Middle Atlantic	13.5%	130
	South Atlantic	21.5%	207
	East S. Central	2.6%	25
	West S. Central	7.8%	75
	East N. Central	14.3%	137
	West N. Central	8.6%	83
	Mountain	10.8%	104
	Pacific	15.6%	150
Median Household Income for Clients of Your Practice	Under \$50,000	5.5%	52
	\$50,000-\$99,999	47.4%	452
	\$100,000-\$149,999	26.3%	251
	\$150,000 and over	20.9%	199
Size of City	Large	28.8%	279
	Moderate	39.2%	380
	Small	24.8%	240
	Rural	7.2%	70
Gross Income 2019	Under \$50,000	14.5%	97
	\$50,000-99,999	17.8%	119
	\$100,000-199,999	21.1%	141
	\$200,000-399,999	25.3%	169
	\$400,000 & over	21.3%	142
Full-Time Staff	One	40.3%	374
	Two	19.3%	179
	3 or More	40.3%	374
Total		100.0%	1009

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Years in Public Practice

		Years in Public Practice		
		Count	Mean	Median
Type of Practice	Sole Proprietor	303	30.7	31.0
	Partnership	14	29.9	31.0
	LLC-C Corporation	17	24.9	25.0
	LLC-Partnership	30	26.0	27.5
	LLC-S Corporation	189	25.1	25.0
	LLC-Disregarded Entity	75	24.9	26.0
	Professional Corp.	22	37.5	40.0
	S Corporation	251	30.6	30.0
	C Corporation	55	29.2	30.0
Census District	New England	50	31.7	30.0
	Middle Atlantic	130	30.8	30.0
	South Atlantic	202	26.8	28.0
	East S. Central	25	28.0	29.0
	West S. Central	75	26.8	27.0
	East N. Central	137	31.6	32.0
	West N. Central	83	31.0	32.0
	Mountain	102	28.4	30.0
	Pacific	149	26.8	27.0
Median Household Income for Clients of Your Practice	Under \$50,000	50	23.9	24.0
	\$50,000-\$99,999	449	28.7	30.0
	\$100,000-\$149,999	250	29.9	31.5
	\$150,000 and over	195	29.3	30.0
Size of City	Large	276	28.2	30.0
	Moderate	377	28.3	30.0
	Small	235	30.1	30.0
	Rural	70	29.9	30.0
Gross Income 2019	Under \$50,000	94	27.5	30.0
	\$50,000-99,999	118	28.5	30.0
	\$100,000-199,999	133	30.9	31.0
	\$200,000-399,999	166	30.7	31.5
	\$400,000 & over	136	29.5	30.0
Full-Time Staff	One	364	28.6	30.0
	Two	173	29.6	30.0
	3 or More	360	29.5	30.0
Total		964	28.9	30.0

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Median Household Income for Clients of Your Practice

		What is the median household income for clients of your practice?								Total
		Under \$25,000	\$25,000-\$34,999	\$35,000-\$49,999	\$50,000-\$74,999	\$75,000-\$99,999	\$100,000-\$149,999	\$150,000-\$199,999	\$200,000 and over	Count
Type of Practice	Sole Proprietor	1.7%	2.0%	4.6%	24.8%	27.5%	23.5%	9.6%	6.3%	302
	Partnership	.0%	.0%	7.1%	21.4%	21.4%	28.6%	7.1%	14.3%	14
	LLC-C Corporation	.0%	.0%	11.8%	17.6%	35.3%	11.8%	5.9%	17.6%	17
	LLC-Partnership	.0%	.0%	6.9%	6.9%	34.5%	13.8%	20.7%	17.2%	29
	LLC-S Corporation	.0%	1.1%	1.6%	14.4%	34.0%	25.0%	17.6%	6.4%	188
	LLC-Disregarded Entity	.0%	1.3%	5.3%	21.1%	28.9%	27.6%	10.5%	5.3%	76
	Professional Corp.	.0%	.0%	.0%	9.1%	31.8%	27.3%	22.7%	9.1%	22
	S Corporation	.4%	.4%	2.0%	15.1%	24.5%	33.9%	16.7%	6.9%	245
Census District	C Corporation	.0%	1.9%	7.4%	24.1%	27.8%	20.4%	11.1%	7.4%	54
	New England	2.0%	.0%	.0%	22.4%	24.5%	24.5%	16.3%	10.2%	49
	Middle Atlantic	.0%	3.1%	.8%	19.5%	37.5%	21.1%	10.2%	7.8%	128
	South Atlantic	.0%	.0%	5.5%	15.9%	28.9%	28.4%	14.4%	7.0%	201
	East S. Central	.0%	.0%	4.0%	24.0%	24.0%	32.0%	8.0%	8.0%	25
	West S. Central	.0%	2.7%	8.1%	12.2%	33.8%	17.6%	17.6%	8.1%	74
	East N. Central	.0%	1.5%	2.2%	20.7%	30.4%	25.9%	14.8%	4.4%	135
	West N. Central	.0%	.0%	7.5%	30.0%	26.3%	25.0%	8.8%	2.5%	80
Median Household Income for Clients of Your Practice	Mountain	1.9%	.0%	3.8%	23.1%	25.0%	27.9%	12.5%	5.8%	104
	Pacific	2.0%	1.4%	2.0%	12.2%	21.8%	32.7%	16.3%	11.6%	147
	Under \$50,000	11.5%	21.2%	67.3%	.0%	.0%	.0%	.0%	.0%	52
	\$50,000-\$99,999	.0%	.0%	.0%	39.8%	60.2%	.0%	.0%	.0%	452
Size of City	\$100,000-\$149,999	.0%	.0%	.0%	.0%	.0%	100.0%	.0%	.0%	251
	\$150,000 and over	.0%	.0%	.0%	.0%	.0%	.0%	65.8%	34.2%	199
	Large	1.1%	1.5%	2.2%	13.1%	23.4%	28.8%	19.3%	10.6%	274
	Moderate	.3%	.8%	2.4%	16.1%	29.2%	29.2%	15.0%	7.0%	373
Gross Income 2019	Small	.4%	1.3%	5.5%	27.1%	32.2%	21.6%	7.6%	4.2%	236
	Rural	1.4%	1.4%	10.1%	29.0%	33.3%	15.9%	5.8%	2.9%	69
	Under \$50,000	3.2%	3.2%	8.5%	23.4%	22.3%	21.3%	14.9%	3.2%	94
	\$50,000-99,999	.0%	2.6%	5.1%	26.5%	29.1%	19.7%	10.3%	6.8%	117
Full-Time Staff	\$100,000-199,999	.0%	.0%	3.7%	22.4%	27.6%	30.6%	9.7%	6.0%	134
	\$200,000-399,999	.0%	.6%	3.0%	17.7%	32.3%	26.8%	14.6%	4.9%	164
	\$400,000 & over	.0%	.0%	.0%	9.0%	23.3%	41.4%	15.0%	11.3%	133
	One	.8%	1.7%	4.7%	19.7%	25.8%	26.4%	12.5%	8.3%	360
Total	Two	.0%	.0%	5.3%	20.5%	32.2%	25.1%	13.5%	3.5%	171
	3 or More	.0%	.8%	1.4%	18.0%	29.0%	27.9%	15.2%	7.6%	355
Total		.6%	1.2%	3.7%	18.9%	28.5%	26.3%	13.7%	7.1%	954

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Gender

		Gender		Total
		Female	Male	Count
Type of Practice	Sole Proprietor	45.6%	54.4%	305
	Partnership	35.7%	64.3%	14
	LLC-C Corporation	58.8%	41.2%	17
	LLC-Partnership	33.3%	66.7%	30
	LLC-S Corporation	43.5%	56.5%	191
	LLC-Disregarded Entity	57.3%	42.7%	75
	Professional Corp.	22.7%	77.3%	22
	S Corporation	34.3%	65.7%	248
	C Corporation	50.9%	49.1%	55
Census District	New England	22.0%	78.0%	50
	Middle Atlantic	26.9%	73.1%	130
	South Atlantic	44.3%	55.7%	203
	East S. Central	40.0%	60.0%	25
	West S. Central	45.3%	54.7%	75
	East N. Central	39.3%	60.7%	135
	West N. Central	51.8%	48.2%	83
	Mountain	59.2%	40.8%	103
	Pacific	47.0%	53.0%	149
Median Household Income for Clients of Your Practice	Under \$50,000	51.9%	48.1%	52
	\$50,000-\$99,999	44.0%	56.0%	450
	\$100,000-\$149,999	40.0%	60.0%	250
	\$150,000 and over	39.8%	60.2%	196
Size of City	Large	35.6%	64.4%	275
	Moderate	45.0%	55.0%	378
	Small	45.4%	54.6%	240
	Rural	49.3%	50.7%	69
Gross Income 2019	Under \$50,000	40.4%	59.6%	94
	\$50,000-99,999	53.4%	46.6%	118
	\$100,000-199,999	39.3%	60.7%	135
	\$200,000-399,999	39.4%	60.6%	165
	\$400,000 & over	25.7%	74.3%	136
Full-Time Staff	One	47.2%	52.8%	362
	Two	41.0%	59.0%	173
	3 or More	36.3%	63.7%	358
Total		42.6%	57.4%	964

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials

		Credentials			
		Enrolled Agent	Certified Public Accountant	Registered/ Licensed Public Accountant or Accounting Practitioner	Accredited Business Advisor/ Accountant
Type of Practice	Sole Proprietor	38.4%	26.4%	10.1%	5.2%
	Partnership	42.9%	35.7%	14.3%	.0%
	LLC-C Corporation	35.3%	17.6%	.0%	5.9%
	LLC-Partnership	41.9%	22.6%	12.9%	19.4%
	LLC-S Corporation	48.7%	35.1%	7.9%	11.5%
	LLC-Disregarded Entity	39.2%	26.6%	7.6%	13.9%
	Professional Corp.	20.8%	70.8%	12.5%	8.3%
	S Corporation	49.2%	27.9%	10.9%	8.5%
	C Corporation	69.1%	9.1%	7.3%	18.2%
Census District	New England	32.7%	49.0%	10.2%	2.0%
	Middle Atlantic	41.6%	34.4%	14.4%	10.4%
	South Atlantic	44.8%	21.9%	9.5%	9.5%
	East S. Central	20.0%	48.0%	12.0%	.0%
	West S. Central	36.1%	29.2%	1.4%	8.3%
	East N. Central	44.8%	29.9%	6.7%	13.4%
	West N. Central	59.8%	28.0%	7.3%	9.8%
	Mountain	52.5%	19.8%	11.9%	13.9%
	Pacific	50.0%	30.4%	7.4%	7.4%
Median Household Income for Clients of Your Practice	Under \$50,000	37.3%	3.9%	3.9%	7.8%
	\$50,000-\$99,999	44.8%	23.0%	10.1%	9.9%
	\$100,000-\$149,999	49.6%	33.3%	9.8%	9.8%
	\$150,000 and over	42.6%	42.6%	8.1%	8.6%
Size of City	Large	48.7%	29.7%	8.8%	10.3%
	Moderate	45.5%	29.3%	9.0%	10.1%
	Small	40.9%	27.8%	9.3%	8.9%
	Rural	44.9%	26.1%	8.7%	5.8%
Gross Income 2019	Under \$50,000	32.2%	24.4%	8.9%	5.6%
	\$50,000-99,999	44.8%	19.8%	8.6%	6.9%
	\$100,000-199,999	54.1%	18.5%	12.6%	8.9%
	\$200,000-399,999	44.0%	32.1%	10.7%	10.1%
	\$400,000 & over	48.2%	43.3%	10.6%	10.6%
Full-Time Staff	One	44.2%	26.5%	7.7%	6.9%
	Two	46.0%	28.2%	11.5%	8.6%
	3 or More	48.2%	30.6%	11.4%	11.7%
Total		44.9%	28.6%	9.6%	9.3%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials (cont.)

		Credentials			
		Accredited Tax Advisor	Accredited Tax Preparer	Unlicensed Practitioner	Annual Filing Season Program- Record of Completion
Type of Practice	Sole Proprietor	12.7%	22.8%	8.8%	23.8%
	Partnership	.0%	.0%	7.1%	21.4%
	LLC-C Corporation	.0%	17.6%	11.8%	23.5%
	LLC-Partnership	29.0%	32.3%	9.7%	25.8%
	LLC-S Corporation	11.5%	15.7%	10.5%	13.6%
	LLC-Disregarded Entity	11.4%	12.7%	11.4%	21.5%
	Professional Corp.	4.2%	12.5%	8.3%	8.3%
	S Corporation	15.1%	22.9%	7.8%	15.5%
	C Corporation	32.7%	32.7%	9.1%	16.4%
Census District	New England	6.1%	16.3%	6.1%	8.2%
	Middle Atlantic	16.0%	26.4%	6.4%	14.4%
	South Atlantic	17.4%	23.4%	11.4%	24.4%
	East S. Central	12.0%	12.0%	8.0%	24.0%
	West S. Central	9.7%	23.6%	18.1%	18.1%
	East N. Central	14.9%	22.4%	11.2%	20.1%
	West N. Central	17.1%	19.5%	4.9%	14.6%
	Mountain	10.9%	15.8%	8.9%	26.7%
	Pacific	11.5%	15.5%	4.7%	10.1%
Median Household Income for Clients of Your Practice	Under \$50,000	7.8%	33.3%	9.8%	33.3%
	\$50,000-\$99,999	12.2%	20.9%	11.3%	22.8%
	\$100,000-\$149,999	15.4%	17.1%	6.1%	15.0%
	\$150,000 and over	17.3%	20.8%	7.6%	10.2%
Size of City	Large	13.6%	14.7%	7.3%	16.1%
	Moderate	16.2%	23.3%	9.0%	17.8%
	Small	11.0%	21.9%	11.4%	21.1%
	Rural	13.0%	23.2%	8.7%	23.2%
Gross Income 2019	Under \$50,000	7.8%	22.2%	10.0%	26.7%
	\$50,000-99,999	7.8%	9.5%	12.9%	21.6%
	\$100,000-199,999	17.8%	24.4%	8.9%	17.0%
	\$200,000-399,999	20.2%	25.6%	10.7%	18.5%
	\$400,000 & over	16.3%	19.9%	5.7%	12.8%
Full-Time Staff	One	10.8%	19.3%	8.8%	19.3%
	Two	13.8%	19.5%	5.2%	20.7%
	3 or More	18.2%	23.6%	10.8%	14.6%
Total		13.9%	20.7%	9.1%	18.5%



## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Demographics of All Respondents

		Total	
		Percent	Count
Type of Practice	Sole Proprietor	31.8%	318
	Partnership	1.4%	14
	LLC-C Corporation	1.7%	17
	LLC-Partnership	3.2%	32
	LLC-S Corporation	19.5%	195
	LLC-Disregarded Entity	7.9%	79
	Professional Corp.	2.4%	24
	S Corporation	26.4%	264
	C Corporation	5.8%	58
Census District	New England	5.2%	50
	Middle Atlantic	13.5%	130
	South Atlantic	21.5%	207
	East S. Central	2.6%	25
	West S. Central	7.8%	75
	East N. Central	14.3%	137
	West N. Central	8.6%	83
	Mountain	10.8%	104
	Pacific	15.6%	150
Median Household Income for Clients of Your Practice	Under \$50,000	5.5%	52
	\$50,000-\$99,999	47.4%	452
	\$100,000-\$149,999	26.3%	251
	\$150,000 and over	20.9%	199
Size of City	Large	28.8%	279
	Moderate	39.2%	380
	Small	24.8%	240
	Rural	7.2%	70
Gross Income 2019	Under \$50,000	14.5%	97
	\$50,000-99,999	17.8%	119
	\$100,000-199,999	21.1%	141
	\$200,000-399,999	25.3%	169
	\$400,000 & over	21.3%	142
Full-Time Staff	One	40.3%	374
	Two	19.3%	179
	3 or More	40.3%	374
Total		100.0%	1009

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Years in Public Practice

		Years in Public Practice		
		Count	Mean	Median
Type of Practice	Sole Proprietor	303	30.7	31.0
	Partnership	14	29.9	31.0
	LLC-C Corporation	17	24.9	25.0
	LLC-Partnership	30	26.0	27.5
	LLC-S Corporation	189	25.1	25.0
	LLC-Disregarded Entity	75	24.9	26.0
	Professional Corp.	22	37.5	40.0
	S Corporation	251	30.6	30.0
	C Corporation	55	29.2	30.0
Census District	New England	50	31.7	30.0
	Middle Atlantic	130	30.8	30.0
	South Atlantic	202	26.8	28.0
	East S. Central	25	28.0	29.0
	West S. Central	75	26.8	27.0
	East N. Central	137	31.6	32.0
	West N. Central	83	31.0	32.0
	Mountain	102	28.4	30.0
	Pacific	149	26.8	27.0
Median Household Income for Clients of Your Practice	Under \$50,000	50	23.9	24.0
	\$50,000-\$99,999	449	28.7	30.0
	\$100,000-\$149,999	250	29.9	31.5
	\$150,000 and over	195	29.3	30.0
Size of City	Large	276	28.2	30.0
	Moderate	377	28.3	30.0
	Small	235	30.1	30.0
	Rural	70	29.9	30.0
Gross Income 2019	Under \$50,000	94	27.5	30.0
	\$50,000-99,999	118	28.5	30.0
	\$100,000-199,999	133	30.9	31.0
	\$200,000-399,999	166	30.7	31.5
	\$400,000 & over	136	29.5	30.0
Full-Time Staff	One	364	28.6	30.0
	Two	173	29.6	30.0
	3 or More	360	29.5	30.0
Total		964	28.9	30.0

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Median Household Income for Clients of Your Practice

		What is the median household income for clients of your practice?								Total
		Under \$25,000	\$25,000-\$34,999	\$35,000-\$49,999	\$50,000-\$74,999	\$75,000-\$99,999	\$100,000-\$149,999	\$150,000-\$199,999	\$200,000 and over	Count
Type of Practice	Sole Proprietor	1.7%	2.0%	4.6%	24.8%	27.5%	23.5%	9.6%	6.3%	302
	Partnership	.0%	.0%	7.1%	21.4%	21.4%	28.6%	7.1%	14.3%	14
	LLC-C Corporation	.0%	.0%	11.8%	17.6%	35.3%	11.8%	5.9%	17.6%	17
	LLC-Partnership	.0%	.0%	6.9%	6.9%	34.5%	13.8%	20.7%	17.2%	29
	LLC-S Corporation	.0%	1.1%	1.6%	14.4%	34.0%	25.0%	17.6%	6.4%	188
	LLC-Disregarded Entity	.0%	1.3%	5.3%	21.1%	28.9%	27.6%	10.5%	5.3%	76
	Professional Corp.	.0%	.0%	.0%	9.1%	31.8%	27.3%	22.7%	9.1%	22
	S Corporation	.4%	.4%	2.0%	15.1%	24.5%	33.9%	16.7%	6.9%	245
Census District	C Corporation	.0%	1.9%	7.4%	24.1%	27.8%	20.4%	11.1%	7.4%	54
	New England	2.0%	.0%	.0%	22.4%	24.5%	24.5%	16.3%	10.2%	49
	Middle Atlantic	.0%	3.1%	.8%	19.5%	37.5%	21.1%	10.2%	7.8%	128
	South Atlantic	.0%	.0%	5.5%	15.9%	28.9%	28.4%	14.4%	7.0%	201
	East S. Central	.0%	.0%	4.0%	24.0%	24.0%	32.0%	8.0%	8.0%	25
	West S. Central	.0%	2.7%	8.1%	12.2%	33.8%	17.6%	17.6%	8.1%	74
	East N. Central	.0%	1.5%	2.2%	20.7%	30.4%	25.9%	14.8%	4.4%	135
	West N. Central	.0%	.0%	7.5%	30.0%	26.3%	25.0%	8.8%	2.5%	80
Median Household Income for Clients of Your Practice	Mountain	1.9%	.0%	3.8%	23.1%	25.0%	27.9%	12.5%	5.8%	104
	Pacific	2.0%	1.4%	2.0%	12.2%	21.8%	32.7%	16.3%	11.6%	147
	Under \$50,000	11.5%	21.2%	67.3%	.0%	.0%	.0%	.0%	.0%	52
	\$50,000-\$99,999	.0%	.0%	.0%	39.8%	60.2%	.0%	.0%	.0%	452
Size of City	\$100,000-\$149,999	.0%	.0%	.0%	.0%	.0%	100.0%	.0%	.0%	251
	\$150,000 and over	.0%	.0%	.0%	.0%	.0%	.0%	65.8%	34.2%	199
	Large	1.1%	1.5%	2.2%	13.1%	23.4%	28.8%	19.3%	10.6%	274
	Moderate	.3%	.8%	2.4%	16.1%	29.2%	29.2%	15.0%	7.0%	373
Gross Income 2019	Small	.4%	1.3%	5.5%	27.1%	32.2%	21.6%	7.6%	4.2%	236
	Rural	1.4%	1.4%	10.1%	29.0%	33.3%	15.9%	5.8%	2.9%	69
	Under \$50,000	3.2%	3.2%	8.5%	23.4%	22.3%	21.3%	14.9%	3.2%	94
	\$50,000-99,999	.0%	2.6%	5.1%	26.5%	29.1%	19.7%	10.3%	6.8%	117
Full-Time Staff	\$100,000-199,999	.0%	.0%	3.7%	22.4%	27.6%	30.6%	9.7%	6.0%	134
	\$200,000-399,999	.0%	.6%	3.0%	17.7%	32.3%	26.8%	14.6%	4.9%	164
	\$400,000 & over	.0%	.0%	.0%	9.0%	23.3%	41.4%	15.0%	11.3%	133
	One	.8%	1.7%	4.7%	19.7%	25.8%	26.4%	12.5%	8.3%	360
Total	Two	.0%	.0%	5.3%	20.5%	32.2%	25.1%	13.5%	3.5%	171
	3 or More	.0%	.8%	1.4%	18.0%	29.0%	27.9%	15.2%	7.6%	355
Total		.6%	1.2%	3.7%	18.9%	28.5%	26.3%	13.7%	7.1%	954

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Gender

		Gender		Total
		Female	Male	Count
Type of Practice	Sole Proprietor	45.6%	54.4%	305
	Partnership	35.7%	64.3%	14
	LLC-C Corporation	58.8%	41.2%	17
	LLC-Partnership	33.3%	66.7%	30
	LLC-S Corporation	43.5%	56.5%	191
	LLC-Disregarded Entity	57.3%	42.7%	75
	Professional Corp.	22.7%	77.3%	22
	S Corporation	34.3%	65.7%	248
	C Corporation	50.9%	49.1%	55
Census District	New England	22.0%	78.0%	50
	Middle Atlantic	26.9%	73.1%	130
	South Atlantic	44.3%	55.7%	203
	East S. Central	40.0%	60.0%	25
	West S. Central	45.3%	54.7%	75
	East N. Central	39.3%	60.7%	135
	West N. Central	51.8%	48.2%	83
	Mountain	59.2%	40.8%	103
	Pacific	47.0%	53.0%	149
Median Household Income for Clients of Your Practice	Under \$50,000	51.9%	48.1%	52
	\$50,000-\$99,999	44.0%	56.0%	450
	\$100,000-\$149,999	40.0%	60.0%	250
	\$150,000 and over	39.8%	60.2%	196
Size of City	Large	35.6%	64.4%	275
	Moderate	45.0%	55.0%	378
	Small	45.4%	54.6%	240
	Rural	49.3%	50.7%	69
Gross Income 2019	Under \$50,000	40.4%	59.6%	94
	\$50,000-99,999	53.4%	46.6%	118
	\$100,000-199,999	39.3%	60.7%	135
	\$200,000-399,999	39.4%	60.6%	165
	\$400,000 & over	25.7%	74.3%	136
Full-Time Staff	One	47.2%	52.8%	362
	Two	41.0%	59.0%	173
	3 or More	36.3%	63.7%	358
Total		42.6%	57.4%	964

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials

		Credentials			
		Enrolled Agent	Certified Public Accountant	Registered/ Licensed Public Accountant or Accounting Practitioner	Accredited Business Advisor/ Accountant
Type of Practice	Sole Proprietor	38.4%	26.4%	10.1%	5.2%
	Partnership	42.9%	35.7%	14.3%	.0%
	LLC-C Corporation	35.3%	17.6%	.0%	5.9%
	LLC-Partnership	41.9%	22.6%	12.9%	19.4%
	LLC-S Corporation	48.7%	35.1%	7.9%	11.5%
	LLC-Disregarded Entity	39.2%	26.6%	7.6%	13.9%
	Professional Corp.	20.8%	70.8%	12.5%	8.3%
	S Corporation	49.2%	27.9%	10.9%	8.5%
	C Corporation	69.1%	9.1%	7.3%	18.2%
Census District	New England	32.7%	49.0%	10.2%	2.0%
	Middle Atlantic	41.6%	34.4%	14.4%	10.4%
	South Atlantic	44.8%	21.9%	9.5%	9.5%
	East S. Central	20.0%	48.0%	12.0%	.0%
	West S. Central	36.1%	29.2%	1.4%	8.3%
	East N. Central	44.8%	29.9%	6.7%	13.4%
	West N. Central	59.8%	28.0%	7.3%	9.8%
	Mountain	52.5%	19.8%	11.9%	13.9%
	Pacific	50.0%	30.4%	7.4%	7.4%
Median Household Income for Clients of Your Practice	Under \$50,000	37.3%	3.9%	3.9%	7.8%
	\$50,000-\$99,999	44.8%	23.0%	10.1%	9.9%
	\$100,000-\$149,999	49.6%	33.3%	9.8%	9.8%
	\$150,000 and over	42.6%	42.6%	8.1%	8.6%
Size of City	Large	48.7%	29.7%	8.8%	10.3%
	Moderate	45.5%	29.3%	9.0%	10.1%
	Small	40.9%	27.8%	9.3%	8.9%
	Rural	44.9%	26.1%	8.7%	5.8%
Gross Income 2019	Under \$50,000	32.2%	24.4%	8.9%	5.6%
	\$50,000-99,999	44.8%	19.8%	8.6%	6.9%
	\$100,000-199,999	54.1%	18.5%	12.6%	8.9%
	\$200,000-399,999	44.0%	32.1%	10.7%	10.1%
	\$400,000 & over	48.2%	43.3%	10.6%	10.6%
Full-Time Staff	One	44.2%	26.5%	7.7%	6.9%
	Two	46.0%	28.2%	11.5%	8.6%
	3 or More	48.2%	30.6%	11.4%	11.7%
Total		44.9%	28.6%	9.6%	9.3%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials (cont.)

		Credentials			
		Accredited Tax Advisor	Accredited Tax Preparer	Unlicensed Practitioner	Annual Filing Season Program- Record of Completion
Type of Practice	Sole Proprietor	12.7%	22.8%	8.8%	23.8%
	Partnership	.0%	.0%	7.1%	21.4%
	LLC-C Corporation	.0%	17.6%	11.8%	23.5%
	LLC-Partnership	29.0%	32.3%	9.7%	25.8%
	LLC-S Corporation	11.5%	15.7%	10.5%	13.6%
	LLC-Disregarded Entity	11.4%	12.7%	11.4%	21.5%
	Professional Corp.	4.2%	12.5%	8.3%	8.3%
	S Corporation	15.1%	22.9%	7.8%	15.5%
	C Corporation	32.7%	32.7%	9.1%	16.4%
Census District	New England	6.1%	16.3%	6.1%	8.2%
	Middle Atlantic	16.0%	26.4%	6.4%	14.4%
	South Atlantic	17.4%	23.4%	11.4%	24.4%
	East S. Central	12.0%	12.0%	8.0%	24.0%
	West S. Central	9.7%	23.6%	18.1%	18.1%
	East N. Central	14.9%	22.4%	11.2%	20.1%
	West N. Central	17.1%	19.5%	4.9%	14.6%
	Mountain	10.9%	15.8%	8.9%	26.7%
	Pacific	11.5%	15.5%	4.7%	10.1%
Median Household Income for Clients of Your Practice	Under \$50,000	7.8%	33.3%	9.8%	33.3%
	\$50,000-\$99,999	12.2%	20.9%	11.3%	22.8%
	\$100,000-\$149,999	15.4%	17.1%	6.1%	15.0%
	\$150,000 and over	17.3%	20.8%	7.6%	10.2%
Size of City	Large	13.6%	14.7%	7.3%	16.1%
	Moderate	16.2%	23.3%	9.0%	17.8%
	Small	11.0%	21.9%	11.4%	21.1%
	Rural	13.0%	23.2%	8.7%	23.2%
Gross Income 2019	Under \$50,000	7.8%	22.2%	10.0%	26.7%
	\$50,000-99,999	7.8%	9.5%	12.9%	21.6%
	\$100,000-199,999	17.8%	24.4%	8.9%	17.0%
	\$200,000-399,999	20.2%	25.6%	10.7%	18.5%
	\$400,000 & over	16.3%	19.9%	5.7%	12.8%
Full-Time Staff	One	10.8%	19.3%	8.8%	19.3%
	Two	13.8%	19.5%	5.2%	20.7%
	3 or More	18.2%	23.6%	10.8%	14.6%
Total		13.9%	20.7%	9.1%	18.5%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials (cont.)

		Credentials			
		Certified Financial Planner	Registered Investment Advisor	Accredited Retirement Advisor/ Elder Care Specialist	Certified Senior Advisor
Type of Practice	Sole Proprietor	2.9%	3.3%	.7%	1.0%
	Partnership	7.1%	7.1%	.0%	.0%
	LLC-C Corporation	.0%	.0%	.0%	.0%
	LLC-Partnership	3.2%	6.5%	.0%	.0%
	LLC-S Corporation	2.6%	4.7%	2.6%	.0%
	LLC-Disregarded Entity	2.5%	1.3%	1.3%	.0%
	Professional Corp.	.0%	4.2%	.0%	4.2%
	S Corporation	.8%	6.2%	3.1%	.8%
	C Corporation	1.8%	3.6%	3.6%	1.8%
Census District	New England	.0%	.0%	.0%	.0%
	Middle Atlantic	5.6%	4.0%	.0%	1.6%
	South Atlantic	1.5%	5.5%	1.0%	.5%
	East S. Central	4.0%	8.0%	.0%	.0%
	West S. Central	.0%	.0%	.0%	.0%
	East N. Central	.7%	5.2%	3.7%	.0%
	West N. Central	1.2%	8.5%	9.8%	2.4%
	Mountain	1.0%	.0%	3.0%	1.0%
	Pacific	4.1%	6.8%	.0%	.7%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	2.0%	2.0%	2.0%
	\$50,000-\$99,999	2.1%	3.7%	1.8%	.5%
	\$100,000-\$149,999	1.6%	5.3%	1.6%	.8%
	\$150,000 and over	3.6%	5.6%	2.5%	1.0%
Size of City	Large	2.2%	3.7%	1.8%	.0%
	Moderate	2.5%	6.3%	2.2%	1.1%
	Small	1.3%	2.1%	1.3%	.8%
	Rural	2.9%	5.8%	2.9%	1.4%
Gross Income 2019	Under \$50,000	1.1%	1.1%	2.2%	1.1%
	\$50,000-99,999	2.6%	.9%	.9%	.9%
	\$100,000-199,999	3.0%	3.7%	.0%	.7%
	\$200,000-399,999	2.4%	6.5%	3.6%	1.8%
	\$400,000 & over	2.8%	12.1%	3.5%	.7%
Full-Time Staff	One	3.0%	2.2%	.8%	.6%
	Two	.6%	3.4%	2.3%	.6%
	3 or More	2.4%	6.8%	3.0%	1.1%
Total		2.1%	4.3%	1.8%	.7%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials

		Credentials			
		Enrolled Agent	Certified Public Accountant	Unlicensed Practitioner	Other Credentials
Type of Practice	Sole Proprietor	37.7%	25.9%	8.6%	54.6%
	Partnership	42.9%	35.7%	7.1%	28.6%
	LLC-C Corporation	35.3%	17.6%	11.8%	47.1%
	LLC-Partnership	40.6%	21.9%	9.4%	71.9%
	LLC-S Corporation	48.2%	34.7%	10.4%	44.0%
	LLC-Disregarded Entity	39.2%	26.6%	11.4%	50.6%
	Professional Corp.	20.8%	70.8%	8.3%	37.5%
	S Corporation	48.5%	27.5%	7.6%	51.5%
	C Corporation	66.7%	8.8%	8.8%	59.6%
Census District	New England	32.7%	49.0%	6.1%	32.7%
	Middle Atlantic	40.9%	33.9%	6.3%	57.5%
	South Atlantic	43.7%	21.4%	11.2%	58.7%
	East S. Central	20.0%	48.0%	8.0%	48.0%
	West S. Central	35.1%	28.4%	17.6%	43.2%
	East N. Central	44.4%	29.6%	11.1%	53.3%
	West N. Central	59.0%	27.7%	4.8%	48.2%
	Mountain	51.5%	19.4%	8.7%	48.5%
	Pacific	49.7%	30.2%	4.7%	45.6%
Median Household Income for Clients of Your Practice	Under \$50,000	36.5%	3.8%	9.6%	61.5%
	\$50,000-\$99,999	43.8%	22.5%	11.0%	53.9%
	\$100,000-\$149,999	49.2%	33.1%	6.0%	49.2%
	\$150,000 and over	42.2%	42.2%	7.5%	44.7%
Size of City	Large	48.0%	29.2%	7.2%	47.7%
	Moderate	44.4%	28.6%	8.8%	54.3%
	Small	40.8%	27.7%	11.3%	49.2%
	Rural	44.3%	25.7%	8.6%	54.3%
Gross Income 2019	Under \$50,000	31.2%	23.7%	9.7%	54.8%
	\$50,000-99,999	44.1%	19.5%	12.7%	50.0%
	\$100,000-199,999	52.1%	17.9%	8.6%	54.3%
	\$200,000-399,999	43.8%	32.0%	10.7%	56.8%
	\$400,000 & over	48.2%	43.3%	5.7%	46.8%
Full-Time Staff	One	43.5%	26.1%	8.7%	50.5%
	Two	44.7%	27.4%	5.0%	52.5%
	3 or More	48.0%	30.5%	10.8%	51.2%
Total		44.2%	28.2%	8.9%	51.2%



## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Full-time Principals, Partners & Employees

		Principals/ Partners (Full-time)		Professional Staff (Full-time)		Support Staff (Full-time)		All Employees (Full-time)	
		Count	Mean	Count	Mean	Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	272	1.0	67	1.8	74	1.4	283	1.8
	Partnership	14	1.9	8	3.3	7	2.0	14	4.7
	LLC-C Corporation	14	1.2	8	9.5	6	1.5	15	6.8
	LLC-Partnership	27	1.8	15	3.1	14	2.3	27	4.7
	LLC-S Corporation	177	1.3	108	2.2	84	1.8	180	3.4
	LLC-Disregarded Entity	69	1.0	18	2.2	19	1.6	72	1.9
	Professional Corp.	23	1.3	12	2.8	12	1.6	23	3.6
	S Corporation	254	1.3	136	2.4	120	1.8	257	3.4
	C Corporation	51	1.4	27	2.7	29	1.9	53	3.7
Census District	New England	44	1.1	18	2.2	13	1.5	44	2.4
	Middle Atlantic	125	1.3	54	2.9	54	1.5	126	3.1
	South Atlantic	191	1.3	86	2.2	72	1.8	195	2.9
	East S. Central	19	1.1	10	1.6	10	1.4	22	2.3
	West S. Central	66	1.2	31	2.5	26	1.9	68	3.0
	East N. Central	124	1.3	65	2.5	59	1.7	128	3.3
	West N. Central	75	1.2	43	2.7	46	1.8	79	3.6
	Mountain	91	1.1	29	1.9	32	1.5	95	2.2
	Pacific	136	1.2	46	3.0	44	1.9	137	2.8
Median Household Income for Clients of Your Practice	Under \$50,000	41	1.1	10	1.4	10	1.6	43	1.8
	\$50,000-\$99,999	411	1.2	177	2.3	167	1.7	421	2.8
	\$100,000-\$149,999	233	1.3	107	2.3	98	1.9	237	3.1
	\$150,000 and over	179	1.3	84	3.1	74	1.6	185	3.2
Size of City	Large	260	1.2	101	3.0	90	1.9	264	2.9
	Moderate	340	1.3	163	2.5	144	1.9	350	3.2
	Small	212	1.2	102	2.1	100	1.5	219	2.8
	Rural	64	1.2	19	1.4	20	1.2	66	1.9
Gross Income 2019	Under \$50,000	78	1.1	8	1.3	7	1.0	78	1.3
	\$50,000-99,999	104	1.0	14	1.4	8	1.0	108	1.3
	\$100,000-199,999	132	1.1	25	1.5	35	1.3	136	1.7
	\$200,000-399,999	163	1.2	90	1.7	86	1.3	166	2.8
	\$400,000 & over	137	1.5	116	3.6	107	2.2	139	6.2
Full-Time Staff	One	364	1.0	8	1.0	2	1.0	374	1.0
	Two	174	1.2	66	1.0	77	1.0	179	2.0
	3 or More	365	1.4	325	2.8	288	1.9	374	5.3
Total		903	1.2	399	2.5	367	1.7	927	2.9

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Part-time Principals, Partners & Employees

		Principals/ Partners (Part-time)		Professional Staff (Part-time)		Support Staff (Part-time)		All Employees (Part-time)	
		Count	Mean	Count	Mean	Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	18	1.1	22	1.4	56	1.5	85	1.6
	Partnership	4	1.0	2	1.0	3	1.3	8	1.3
	LLC-C Corporation	1	1.0	6	1.0	1	2.0	6	1.5
	LLC-Partnership	7	1.6	6	1.5	6	1.0	15	1.7
	LLC-S Corporation	12	1.2	38	1.5	58	1.6	85	1.9
	LLC-Disregarded Entity	5	1.0	17	1.1	21	1.9	38	1.7
	Professional Corp.	2	1.0	2	1.0	6	2.0	10	1.6
	S Corporation	14	1.1	53	1.6	85	1.5	119	1.9
	C Corporation	4	1.0	9	1.7	17	1.3	23	1.8
Census District	New England	4	1.0	8	1.8	13	3.0	22	2.6
	Middle Atlantic	5	1.0	21	1.1	34	1.4	50	1.5
	South Atlantic	11	1.1	30	1.6	52	1.4	83	1.6
	East S. Central	2	1.5	3	1.3	6	1.3	10	1.5
	West S. Central	11	1.2	10	1.1	18	1.2	32	1.4
	East N. Central	10	1.0	28	1.5	35	1.8	58	2.0
	West N. Central	4	1.5	12	1.7	23	1.5	29	2.1
	Mountain	8	1.0	13	1.2	20	1.6	33	1.7
	Pacific	13	1.2	24	1.5	45	1.6	63	1.9
Median Household Income for Clients of Your Practice	Under \$50,000	7	1.0	7	1.1	5	1.4	18	1.2
	\$50,000-\$99,999	24	1.0	66	1.5	105	1.6	162	1.8
	\$100,000-\$149,999	19	1.2	41	1.4	81	1.6	116	1.8
	\$150,000 and over	19	1.2	32	1.3	50	1.4	80	1.7
Size of City	Large	26	1.2	40	1.5	67	1.5	104	1.8
	Moderate	23	1.0	68	1.3	100	1.6	160	1.7
	Small	14	1.1	32	1.6	64	1.4	93	1.7
	Rural	6	1.2	9	1.6	17	2.2	26	2.2
Gross Income 2019	Under \$50,000	10	1.0	4	1.3	8	1.1	20	1.2
	\$50,000-99,999	9	1.0	9	1.4	19	1.3	33	1.4
	\$100,000-199,999	9	1.0	13	1.1	40	1.6	55	1.6
	\$200,000-399,999	9	1.3	31	1.3	58	1.4	83	1.6
	\$400,000 & over	9	1.6	47	1.7	57	1.6	83	2.2
Full-Time Staff	One	16	1.1	45	1.4	88	1.7	126	1.8
	Two	14	1.1	30	1.3	51	1.3	79	1.5
	3 or More	15	1.3	74	1.4	108	1.6	158	1.9
Total		69	1.1	155	1.5	255	1.6	392	1.8

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Seasonal Principals, Partners & Employees

		Principals/ Partners (Seasonal)		Professional Staff (Seasonal)		Support Staff (Seasonal)		All Employees (Seasonal)	
		Count	Mean	Count	Mean	Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	12	1.1	22	1.6	43	1.4	73	1.5
	Partnership	1	1.0	1	2.0	3	1.7	4	2.0
	LLC-C Corporation	0	.	3	1.7	2	1.0	5	1.4
	LLC-Partnership	0	.	4	1.8	6	2.3	8	2.6
	LLC-S Corporation	5	2.0	27	1.8	44	1.8	58	2.3
	LLC-Disregarded Entity	1	1.0	8	1.0	10	1.2	16	1.3
	Professional Corp.	0	.	0	.	3	1.7	3	1.7
	S Corporation	7	1.3	33	2.1	50	1.6	74	2.1
	C Corporation	2	1.5	6	9.7	6	3.0	12	6.6
Census District	New England	1	1.0	4	3.0	6	1.7	10	2.3
	Middle Atlantic	5	1.0	20	1.8	30	1.8	45	2.1
	South Atlantic	5	1.4	16	2.0	27	1.3	44	1.7
	East S. Central	2	1.0	2	1.0	3	1.3	7	1.1
	West S. Central	4	1.5	4	3.3	8	2.3	15	2.5
	East N. Central	2	1.5	22	1.4	24	1.7	37	2.0
	West N. Central	3	1.0	14	2.5	19	2.1	28	2.8
	Mountain	3	2.3	10	5.5	21	1.7	27	3.6
	Pacific	3	1.0	12	1.4	27	1.3	37	1.5
Median Household Income for Clients of Your Practice	Under \$50,000	3	1.0	8	2.9	9	2.3	18	2.6
	\$50,000-\$99,999	15	1.1	46	2.5	82	1.6	121	2.1
	\$100,000-\$149,999	9	1.2	30	1.9	45	1.7	69	2.1
	\$150,000 and over	2	3.5	17	1.9	23	1.7	37	2.1
Size of City	Large	12	1.8	35	1.5	35	1.7	67	2.0
	Moderate	7	1.0	32	3.3	70	1.6	92	2.4
	Small	7	1.0	31	2.0	44	1.8	69	2.1
	Rural	3	1.0	6	1.8	15	1.3	22	1.5
Gross Income 2019	Under \$50,000	7	1.4	3	2.3	4	1.5	11	2.1
	\$50,000-99,999	3	1.0	7	1.1	11	1.1	16	1.4
	\$100,000-199,999	4	1.5	11	5.0	26	1.2	37	2.5
	\$200,000-399,999	4	1.0	27	1.8	26	1.6	53	1.8
	\$400,000 & over	2	2.0	24	2.0	44	2.0	52	2.7
Full-Time Staff	One	7	1.4	24	1.3	51	1.3	75	1.4
	Two	5	1.2	14	4.0	34	1.4	46	2.3
	3 or More	8	1.3	61	2.1	76	1.9	118	2.4
Total		29	1.3	104	2.2	168	1.6	254	2.1

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Practice Characteristics

		Years in Public 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	30.7	1.8	1.6	1.0	\$89,019
	Partnership	29.9	4.7	1.3	1.9	\$108,660
	LLC-C Corporation	24.9	6.8	1.5	1.2	\$90,530
	LLC-Partnership	26.0	4.7	1.7	1.8	\$103,618
	LLC-S Corporation	25.1	3.4	1.9	1.3	\$125,300
	LLC-Disregarded Entity	24.9	1.9	1.7	1.0	\$76,750
	Professional Corp.	37.5	3.6	1.6	1.3	\$117,196
	S Corporation	30.6	3.4	1.9	1.3	\$143,178
	C Corporation	29.2	3.7	1.8	1.4	\$102,849
Census District	New England	31.7	2.4	2.6	1.1	\$114,625
	Middle Atlantic	30.8	3.1	1.5	1.3	\$110,844
	South Atlantic	26.8	2.9	1.6	1.3	\$109,124
	East S. Central	28.0	2.3	1.5	1.1	\$87,474
	West S. Central	26.8	3.0	1.4	1.2	\$97,479
	East N. Central	31.6	3.3	2.0	1.3	\$119,793
	West N. Central	31.0	3.6	2.1	1.2	\$104,744
	Mountain	28.4	2.2	1.7	1.1	\$111,504
	Pacific	26.8	2.8	1.9	1.2	\$125,357
Median Household Income for Clients of Your Practice	Under \$50,000	23.9	1.8	1.2	1.1	\$72,064
	\$50,000-\$99,999	28.7	2.8	1.8	1.2	\$91,794
	\$100,000-\$149,999	29.9	3.1	1.8	1.3	\$136,321
	\$150,000 and over	29.3	3.2	1.7	1.3	\$129,261
Size of City	Large	28.2	2.9	1.8	1.2	\$116,859
	Moderate	28.3	3.2	1.7	1.3	\$118,918
	Small	30.1	2.8	1.7	1.2	\$99,477
	Rural	29.9	1.9	2.2	1.2	\$88,450
Gross Income 2019	Under \$50,000	27.5	1.3	1.2	1.1	\$22,990
	\$50,000-99,999	28.5	1.3	1.4	1.0	\$62,423
	\$100,000-199,999	30.9	1.7	1.6	1.1	\$100,326
	\$200,000-399,999	30.7	2.8	1.6	1.2	\$135,353
	\$400,000 & over	29.5	6.2	2.2	1.5	\$178,633
Full-Time Staff	One	28.6	1.0	1.8	1.0	\$114,053
	Two	29.6	2.0	1.5	1.2	\$106,556
	3 or More	29.5	5.3	1.9	1.4	\$111,467
Total		28.9	2.9	1.8	1.2	\$111,639

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Practice Characteristics continued

		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	\$143,418	\$63,179	\$151,968	\$70,947
	Partnership	\$589,250	\$231,810	\$634,523	\$260,548
	LLC-C Corporation	\$987,680	\$260,237	\$1,048,773	\$176,220
	LLC-Partnership	\$549,664	\$134,889	\$636,141	\$172,646
	LLC-S Corporation	\$339,031	\$106,814	\$356,412	\$112,911
	LLC-Disregarded Entity	\$145,749	\$59,613	\$150,954	\$63,046
	Professional Corp.	\$253,307	\$96,285	\$285,030	\$148,342
	S Corporation	\$469,630	\$136,639	\$489,162	\$136,349
	C Corporation	\$335,441	\$93,444	\$361,386	\$77,360
Census District	New England	\$230,922	\$106,419	\$240,592	\$111,111
	Middle Atlantic	\$328,365	\$111,017	\$334,525	\$114,083
	South Atlantic	\$280,096	\$108,822	\$291,590	\$106,883
	East S. Central	\$213,976	\$75,770	\$216,184	\$65,981
	West S. Central	\$249,315	\$97,801	\$289,287	\$94,342
	East N. Central	\$450,284	\$111,641	\$465,216	\$119,703
	West N. Central	\$329,802	\$100,176	\$342,363	\$116,627
	Mountain	\$187,675	\$51,887	\$193,064	\$58,642
	Pacific	\$358,092	\$113,097	\$398,799	\$121,117
Median Household Income for Clients of Your Practice	Under \$50,000	\$99,382	\$42,718	\$101,766	\$45,807
	\$50,000-\$99,999	\$236,431	\$77,550	\$249,363	\$88,353
	\$100,000-\$149,999	\$382,249	\$101,788	\$407,611	\$114,779
	\$150,000 and over	\$416,871	\$162,425	\$435,950	\$137,974
Size of City	Large	\$316,849	\$115,427	\$340,786	\$107,299
	Moderate	\$352,444	\$102,280	\$373,145	\$114,758
	Small	\$265,821	\$91,915	\$272,513	\$97,887
	Rural	\$160,782	\$54,879	\$172,960	\$67,151
Gross Income 2019	Under \$50,000	\$24,998	\$15,616	\$29,696	\$17,483
	\$50,000-99,999	\$69,905	\$34,564	\$73,402	\$38,852
	\$100,000-199,999	\$140,937	\$67,493	\$152,156	\$64,962
	\$200,000-399,999	\$286,145	\$101,928	\$294,837	\$116,702
	\$400,000 & over	\$900,004	\$243,326	\$937,702	\$240,163
Full-Time Staff	One	\$112,654	\$56,820	\$116,344	\$61,965
	Two	\$213,361	\$88,310	\$220,548	\$94,830
	3 or More	\$602,482	\$165,974	\$639,875	\$167,779
Total		\$309,543	\$101,158	\$326,953	\$105,393

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Average Fees

		Form 706 (Estates) Average Fee	Form 709 (Gift Tax) Average Fee	Form 940 (Federal Unem- ployment) Average Fee	Form 943 (Employer's Quarterly for Farms) Average Fee
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$1,492	\$468	\$80	\$99
	Partnership	\$1,317	\$592	\$66	\$75
	LLC-C Corporation	\$425	\$415	\$68	\$100
	LLC-Partnership	\$2,138	\$570	\$83	\$66
	LLC-S Corporation	\$594	\$310	\$85	\$106
	LLC-Disregarded Entity	\$691	\$342	\$65	\$142
	Professional Corp.	\$1,100	\$493	\$81	\$48
	S Corporation	\$1,727	\$416	\$77	\$86
	C Corporation	\$1,202	\$527	\$75	\$56
Census District	New England	\$1,581	\$466	\$68	.
	Middle Atlantic	\$1,086	\$443	\$73	\$104
	South Atlantic	\$856	\$421	\$89	\$121
	East S. Central	\$3,975	\$313	\$64	\$250
	West S. Central	\$1,470	\$447	\$86	\$113
	East N. Central	\$874	\$323	\$61	\$53
	West N. Central	\$1,023	\$307	\$44	\$58
	Mountain	\$695	\$353	\$65	\$80
	Pacific	\$1,905	\$555	\$116	\$104
Median Household Income for Clients of Your Practice	Under \$50,000	\$355	\$217	\$69	\$145
	\$50,000-\$99,999	\$1,080	\$306	\$64	\$79
	\$100,000-\$149,999	\$1,413	\$422	\$87	\$83
	\$150,000 and over	\$1,505	\$671	\$106	\$152
Size of City	Large	\$1,142	\$455	\$98	\$117
	Moderate	\$1,461	\$476	\$83	\$90
	Small	\$1,099	\$293	\$57	\$88
	Rural	\$1,048	\$334	\$53	\$86
Gross Income 2019	Under \$50,000	\$937	\$376	\$87	\$98
	\$50,000-99,999	\$1,179	\$299	\$68	\$114
	\$100,000-199,999	\$884	\$429	\$75	\$120
	\$200,000-399,999	\$1,479	\$437	\$65	\$94
	\$400,000 & over	\$1,753	\$527	\$106	\$74
Full-Time Staff	One	\$1,263	\$401	\$73	\$97
	Two	\$926	\$425	\$81	\$82
	3 or More	\$1,479	\$431	\$79	\$94
Total		\$1,289	\$421	\$78	\$94

## FEES FOR SERVICES: NATIONAL AVERAGES

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

		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	Form 1065 (Partner- ship) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$614	\$282	\$200	\$521	\$640
	Partnership	\$1,245	\$767	\$151	\$804	\$1,128
	LLC-C Corporation	\$575	\$444	\$336	\$347	\$1,079
	LLC-Partnership	\$850	\$332	\$247	\$724	\$891
	LLC-S Corporation	\$642	\$317	\$224	\$622	\$726
	LLC-Disregarded Entity	\$684	\$295	\$189	\$461	\$603
	Professional Corp.	\$542	\$460	\$300	\$572	\$854
	S Corporation	\$866	\$326	\$227	\$611	\$789
	C Corporation	\$890	\$391	\$269	\$627	\$766
Census District	New England	\$638	\$285	\$229	\$427	\$656
	Middle Atlantic	\$944	\$303	\$242	\$469	\$797
	South Atlantic	\$688	\$339	\$234	\$596	\$770
	East S. Central	\$497	\$217	\$154	\$300	\$488
	West S. Central	\$569	\$313	\$206	\$629	\$657
	East N. Central	\$667	\$273	\$180	\$531	\$647
	West N. Central	\$555	\$267	\$187	\$463	\$634
	Mountain	\$482	\$310	\$219	\$573	\$616
	Pacific	\$1,035	\$432	\$244	\$757	\$929
Median Household Income for Clients of Your Practice	Under \$50,000	\$370	\$199	\$132	\$346	\$472
	\$50,000-\$99,999	\$620	\$256	\$182	\$454	\$591
	\$100,000-\$149,999	\$756	\$320	\$236	\$574	\$766
	\$150,000 and over	\$958	\$497	\$310	\$817	\$1,027
Size of City	Large	\$913	\$387	\$267	\$729	\$877
	Moderate	\$694	\$325	\$214	\$572	\$731
	Small	\$605	\$252	\$180	\$409	\$575
	Rural	\$541	\$264	\$173	\$455	\$635
Gross Income 2019	Under \$50,000	\$595	\$263	\$185	\$476	\$610
	\$50,000-99,999	\$628	\$280	\$189	\$504	\$562
	\$100,000-199,999	\$725	\$284	\$207	\$508	\$645
	\$200,000-399,999	\$655	\$303	\$215	\$590	\$747
	\$400,000 & over	\$898	\$433	\$268	\$724	\$947
Full-Time Staff	One	\$767	\$308	\$210	\$580	\$690
	Two	\$669	\$333	\$222	\$551	\$688
	3 or More	\$776	\$344	\$228	\$600	\$807
Total		\$735	\$323	\$220	\$576	\$733

## FEES FOR SERVICES: NATIONAL AVERAGES

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

		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
Type of Practice	Sole Proprietor	\$872	\$830	\$36	\$169	\$101
	Partnership	\$1,308	\$1,342	\$45	\$930	\$667
	LLC-C Corporation	\$1,272	\$1,206	\$45	\$194	\$116
	LLC-Partnership	\$1,044	\$1,031	\$54	\$190	\$117
	LLC-S Corporation	\$881	\$862	\$43	\$179	\$123
	LLC-Disregarded Entity	\$824	\$746	\$40	\$191	\$117
	Professional Corp.	\$906	\$785	\$26	\$131	\$104
	S Corporation	\$924	\$1,000	\$49	\$177	\$109
	C Corporation	\$932	\$851	\$35	\$232	\$114
Census District	New England	\$988	\$918	\$44	\$172	\$90
	Middle Atlantic	\$1,111	\$1,117	\$39	\$208	\$105
	South Atlantic	\$901	\$836	\$42	\$198	\$116
	East S. Central	\$684	\$675	\$30	\$148	\$104
	West S. Central	\$859	\$728	\$39	\$180	\$97
	East N. Central	\$744	\$783	\$39	\$160	\$107
	West N. Central	\$783	\$767	\$38	\$148	\$92
	Mountain	\$671	\$694	\$39	\$142	\$110
	Pacific	\$1,128	\$1,223	\$45	\$275	\$167
Median Household Income for Clients of Your Practice	Under \$50,000	\$576	\$629	\$37	\$134	\$83
	\$50,000-\$99,999	\$723	\$708	\$34	\$147	\$88
	\$100,000-\$149,999	\$980	\$1,008	\$41	\$201	\$117
	\$150,000 and over	\$1,248	\$1,200	\$62	\$333	\$210
Size of City	Large	\$1,027	\$1,062	\$49	\$222	\$133
	Moderate	\$928	\$894	\$39	\$198	\$126
	Small	\$749	\$722	\$32	\$158	\$85
	Rural	\$757	\$759	\$39	\$147	\$96
Gross Income 2019	Under \$50,000	\$725	\$634	\$36	\$185	\$107
	\$50,000-99,999	\$715	\$826	\$35	\$176	\$94
	\$100,000-199,999	\$772	\$776	\$39	\$179	\$127
	\$200,000-399,999	\$868	\$899	\$44	\$165	\$112
	\$400,000 & over	\$1,190	\$1,180	\$47	\$265	\$141
Full-Time Staff	One	\$868	\$897	\$41	\$185	\$115
	Two	\$857	\$860	\$32	\$170	\$103
	3 or More	\$986	\$943	\$47	\$211	\$126
Total		\$913	\$903	\$42	\$192	\$118



## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: 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
Type of Practice	Sole Proprietor	\$130	\$53	\$189	\$61	\$36
	Partnership	\$588	\$25	\$2,625	\$40	\$20
	LLC-C Corporation	\$124	\$57	\$136	\$63	\$40
	LLC-Partnership	\$128	\$67	\$192	\$87	\$60
	LLC-S Corporation	\$164	\$86	\$173	\$67	\$43
	LLC-Disregarded Entity	\$140	\$64	\$122	\$53	\$37
	Professional Corp.	\$131	\$91	\$145	\$75	\$30
	S Corporation	\$127	\$66	\$182	\$71	\$48
	C Corporation	\$157	\$64	\$219	\$68	\$42
Census District	New England	\$100	\$53	\$130	\$30	\$33
	Middle Atlantic	\$150	\$65	\$204	\$99	\$54
	South Atlantic	\$147	\$78	\$244	\$73	\$46
	East S. Central	\$148	\$62	\$143	\$58	\$47
	West S. Central	\$127	\$58	\$145	\$57	\$42
	East N. Central	\$139	\$53	\$147	\$62	\$34
	West N. Central	\$101	\$61	\$205	\$54	\$31
	Mountain	\$113	\$58	\$112	\$40	\$33
	Pacific	\$199	\$64	\$333	\$60	\$37
Median Household Income for Clients of Your Practice	Under \$50,000	\$76	\$63	\$123	\$58	\$42
	\$50,000-\$99,999	\$113	\$55	\$142	\$58	\$37
	\$100,000-\$149,999	\$152	\$65	\$194	\$71	\$39
	\$150,000 and over	\$248	\$93	\$467	\$83	\$54
Size of City	Large	\$176	\$84	\$216	\$88	\$51
	Moderate	\$155	\$52	\$213	\$60	\$38
	Small	\$106	\$56	\$185	\$51	\$31
	Rural	\$100	\$79	\$155	\$53	\$42
Gross Income 2019	Under \$50,000	\$146	\$60	\$199	\$41	\$28
	\$50,000-99,999	\$121	\$47	\$205	\$58	\$33
	\$100,000-199,999	\$160	\$78	\$163	\$78	\$37
	\$200,000-399,999	\$140	\$73	\$187	\$59	\$39
	\$400,000 & over	\$163	\$59	\$264	\$68	\$44
Full-Time Staff	One	\$147	\$68	\$201	\$77	\$40
	Two	\$135	\$59	\$159	\$44	\$30
	3 or More	\$150	\$64	\$221	\$68	\$49
Total		\$145	\$65	\$200	\$66	\$41

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees

		Form 706 (Estates) Minimum Fee	Form 706 (Estates) Hourly Fee	Form 709 (Gift Tax) Minimum Fee	Form 709 (Gift Tax) Hourly Fee
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$1,131.95	\$176.16	\$451.05	\$169.26
	Partnership	\$958.33	\$212.50	\$529.17	\$175.00
	LLC-C Corporation	\$275.00	\$120.00	\$293.75	\$120.00
	LLC-Partnership	\$1,812.50	\$278.00	\$578.57	\$264.17
	LLC-S Corporation	\$792.83	\$181.88	\$290.82	\$184.77
	LLC-Disregarded Entity	\$567.58	\$133.93	\$313.33	\$141.07
	Professional Corp.	\$1,286.88	\$218.75	\$427.50	\$222.00
	S Corporation	\$2,423.40	\$181.31	\$394.53	\$181.20
	C Corporation	\$714.29	\$350.13	\$374.25	\$196.00
Census District	New England	\$791.85	\$163.67	\$351.71	\$166.88
	Middle Atlantic	\$759.49	\$198.26	\$381.18	\$194.78
	South Atlantic	\$813.82	\$160.00	\$382.93	\$162.25
	East S. Central	\$4,131.50	\$192.00	\$187.75	\$167.00
	West S. Central	\$856.25	\$203.90	\$478.68	\$179.88
	East N. Central	\$3,569.25	\$175.78	\$301.32	\$169.50
	West N. Central	\$933.33	\$311.38	\$254.06	\$147.82
	Mountain	\$940.96	\$152.92	\$381.43	\$168.57
	Pacific	\$1,710.62	\$194.62	\$555.91	\$202.22
Median Household Income for Clients of Your Practice	Under \$50,000	\$406.73	\$113.33	\$217.50	\$146.67
	\$50,000-\$99,999	\$1,484.18	\$184.62	\$270.82	\$156.19
	\$100,000-\$149,999	\$1,492.78	\$174.31	\$465.41	\$175.59
	\$150,000 and over	\$1,155.16	\$209.51	\$529.08	\$207.17
Size of City	Large	\$1,241.67	\$192.36	\$473.31	\$192.09
	Moderate	\$1,841.15	\$187.02	\$396.33	\$187.85
	Small	\$759.90	\$195.15	\$294.88	\$153.59
	Rural	\$683.88	\$142.75	\$276.56	\$131.15
Gross Income 2019	Under \$50,000	\$638.75	\$155.77	\$334.76	\$155.88
	\$50,000-99,999	\$510.15	\$157.05	\$471.79	\$161.19
	\$100,000-199,999	\$1,068.90	\$162.93	\$377.28	\$160.26
	\$200,000-399,999	\$1,356.94	\$238.37	\$412.62	\$181.03
	\$400,000 & over	\$1,422.20	\$200.97	\$431.47	\$201.25
Full-Time Staff	One	\$982.49	\$176.38	\$423.88	\$176.85
	Two	\$935.48	\$160.98	\$434.40	\$176.52
	3 or More	\$1,775.11	\$202.15	\$363.95	\$174.37
Total		\$1,340.06	\$188.63	\$392.49	\$178.79

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Form 940 (Federal Unem- ployment) Minimum Fee	Form 940 (Federal Unem- ployment) Hourly Fee	Form 941 (Employer's Quarterly) Minimum Fee	Form 941 (Employer's Quarterly) Hourly Fee	Form 943 (Employer's Quarterly for Farms) Minimum Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$67.54	\$110.70	\$80.30	\$113.68	\$77.42
	Partnership	\$58.13	\$100.00	\$67.50	\$100.00	\$55.00
	LLC-C Corporation	\$73.00	\$80.00	\$77.50	\$80.00	\$107.50
	LLC-Partnership	\$70.00	\$132.00	\$80.00	\$132.00	\$74.17
	LLC-S Corporation	\$81.41	\$108.28	\$90.35	\$111.11	\$115.41
	LLC-Disregarded Entity	\$55.00	\$103.25	\$74.63	\$103.25	\$104.38
	Professional Corp.	\$91.11	\$110.00	\$102.22	\$103.75	\$66.25
	S Corporation	\$77.32	\$115.03	\$90.88	\$116.21	\$100.07
	C Corporation	\$74.62	\$127.73	\$92.14	\$122.41	\$62.27
Census District	New England	\$68.89	\$93.33	\$79.71	\$96.00	\$50.00
	Middle Atlantic	\$67.62	\$120.56	\$88.98	\$127.74	\$105.56
	South Atlantic	\$83.17	\$103.48	\$93.50	\$105.44	\$119.57
	East S. Central	\$46.25	\$116.00	\$60.50	\$131.00	\$148.75
	West S. Central	\$97.06	\$121.00	\$110.05	\$120.29	\$107.92
	East N. Central	\$56.18	\$116.05	\$71.03	\$118.76	\$44.11
	West N. Central	\$42.78	\$90.15	\$62.97	\$92.85	\$51.19
	Mountain	\$73.86	\$96.82	\$82.97	\$94.78	\$105.50
	Pacific	\$81.58	\$128.98	\$87.84	\$128.98	\$87.75
Median Household Income for Clients of Your Practice	Under \$50,000	\$73.57	\$71.25	\$98.75	\$71.25	\$106.25
	\$50,000-\$99,999	\$62.79	\$95.30	\$77.15	\$96.95	\$71.30
	\$100,000-\$149,999	\$75.43	\$121.36	\$84.70	\$125.66	\$92.18
	\$150,000 and over	\$94.74	\$139.96	\$107.03	\$137.93	\$140.11
Size of City	Large	\$88.55	\$126.42	\$97.53	\$127.92	\$111.61
	Moderate	\$72.26	\$111.11	\$86.32	\$115.08	\$80.64
	Small	\$60.81	\$105.49	\$75.14	\$104.08	\$90.94
	Rural	\$48.46	\$93.69	\$67.07	\$95.36	\$73.67
Gross Income 2019	Under \$50,000	\$80.60	\$104.21	\$90.93	\$104.74	\$115.00
	\$50,000-99,999	\$58.93	\$113.21	\$76.85	\$111.17	\$108.75
	\$100,000-199,999	\$67.49	\$114.05	\$86.86	\$122.81	\$105.10
	\$200,000-399,999	\$69.64	\$102.64	\$83.21	\$107.98	\$94.20
	\$400,000 & over	\$85.54	\$115.16	\$93.72	\$113.64	\$68.84
Full-Time Staff	One	\$68.95	\$126.10	\$88.52	\$127.37	\$94.25
	Two	\$59.58	\$112.05	\$77.19	\$110.96	\$80.00
	3 or More	\$80.49	\$100.40	\$89.71	\$104.13	\$89.52
Total		\$73.00	\$111.95	\$86.21	\$113.53	\$90.27

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Form 943 (Employer's Quarterly for Farms) Hourly Fee	Form 990 (Exempt Organ- ization) Minimum Fee	Form 990 (Exempt Organ- ization) Hourly Fee	Form 1040 (Itemized Sch A & State) Minimum Fee	Form 1040 (Itemized Sch A & State) Hourly Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$113.13	\$506.74	\$163.02	\$220.52	\$148.13
	Partnership	\$100.00	\$793.75	\$175.00	\$310.85	\$148.75
	LLC-C Corporation	\$90.00	\$565.00	\$172.50	\$290.91	\$166.25
	LLC-Partnership	\$130.63	\$1,450.00	\$184.17	\$295.41	\$185.00
	LLC-S Corporation	\$118.09	\$578.76	\$175.91	\$260.03	\$171.69
	LLC-Disregarded Entity	\$116.50	\$533.75	\$140.50	\$231.02	\$126.19
	Professional Corp.	\$85.00	\$593.75	\$173.33	\$360.89	\$209.44
	S Corporation	\$119.05	\$686.22	\$172.70	\$259.31	\$169.25
	C Corporation	\$120.00	\$589.80	\$204.64	\$262.26	\$178.40
Census District	New England	\$120.00	\$587.50	\$156.36	\$220.50	\$140.00
	Middle Atlantic	\$118.75	\$847.56	\$198.83	\$249.34	\$163.43
	South Atlantic	\$95.73	\$613.45	\$182.17	\$256.04	\$158.68
	East S. Central	\$151.67	\$346.38	\$131.00	\$169.13	\$141.00
	West S. Central	\$146.43	\$518.08	\$174.00	\$247.37	\$159.68
	East N. Central	\$106.86	\$488.83	\$157.90	\$231.11	\$162.14
	West N. Central	\$93.36	\$408.45	\$162.10	\$198.70	\$137.07
	Mountain	\$89.00	\$542.27	\$157.19	\$249.93	\$141.08
	Pacific	\$145.05	\$748.77	\$170.00	\$296.48	\$181.20
Median Household Income for Clients of Your Practice	Under \$50,000	\$71.25	\$397.73	\$135.00	\$156.80	\$92.50
	\$50,000-\$99,999	\$95.85	\$499.65	\$157.93	\$214.59	\$140.19
	\$100,000-\$149,999	\$124.32	\$674.03	\$167.32	\$252.54	\$167.50
	\$150,000 and over	\$164.43	\$806.82	\$194.09	\$341.96	\$191.10
Size of City	Large	\$139.81	\$752.57	\$186.48	\$291.42	\$179.30
	Moderate	\$124.75	\$598.97	\$178.23	\$249.56	\$164.20
	Small	\$92.13	\$487.51	\$154.00	\$199.53	\$135.59
	Rural	\$99.67	\$421.26	\$122.12	\$204.26	\$130.57
Gross Income 2019	Under \$50,000	\$130.56	\$522.67	\$142.50	\$217.08	\$140.41
	\$50,000-99,999	\$133.75	\$545.62	\$182.63	\$216.78	\$141.47
	\$100,000-199,999	\$105.73	\$548.07	\$152.98	\$231.66	\$158.51
	\$200,000-399,999	\$101.18	\$552.43	\$170.03	\$253.43	\$172.00
	\$400,000 & over	\$119.04	\$756.64	\$186.24	\$322.96	\$179.36
Full-Time Staff	One	\$143.71	\$579.86	\$181.40	\$237.74	\$160.00
	Two	\$110.00	\$608.34	\$174.09	\$246.19	\$163.59
	3 or More	\$99.83	\$629.07	\$168.47	\$266.91	\$163.78
Total		\$116.49	\$610.40	\$171.48	\$249.29	\$161.34

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Form 1040 (Not Itemized & State) Minimum Fee	Form 1040 (Not Itemized & State) Hourly Fee	Form 1041 (Fiduciary) Minimum Fee	Form 1041 (Fiduciary) Hourly Fee	Form 1065 (Partner- ship) Minimum Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$195.60	\$140.05	\$415.62	\$159.02	\$515.86
	Partnership	\$138.09	\$125.00	\$613.50	\$160.00	\$626.92
	LLC-C Corporation	\$228.89	\$107.50	\$292.86	\$172.50	\$862.50
	LLC-Partnership	\$224.71	\$180.00	\$715.00	\$198.57	\$712.50
	LLC-S Corporation	\$199.04	\$156.99	\$475.67	\$183.68	\$551.89
	LLC-Disregarded Entity	\$170.07	\$124.74	\$342.96	\$142.65	\$473.95
	Professional Corp.	\$250.91	\$205.00	\$466.25	\$195.56	\$741.15
	S Corporation	\$196.23	\$164.23	\$473.73	\$180.83	\$598.32
	C Corporation	\$201.90	\$194.98	\$457.69	\$187.00	\$529.58
Census District	New England	\$190.30	\$138.53	\$400.86	\$140.94	\$593.15
	Middle Atlantic	\$188.57	\$158.74	\$379.75	\$183.93	\$604.20
	South Atlantic	\$189.68	\$151.48	\$474.76	\$179.35	\$574.67
	East S. Central	\$124.00	\$131.00	\$367.82	\$167.00	\$361.50
	West S. Central	\$304.46	\$158.38	\$549.93	\$165.56	\$593.81
	East N. Central	\$159.44	\$151.73	\$366.40	\$160.68	\$503.34
	West N. Central	\$156.26	\$135.73	\$365.73	\$150.46	\$424.50
	Mountain	\$200.43	\$143.26	\$448.83	\$160.91	\$523.45
	Pacific	\$213.58	\$168.89	\$553.32	\$191.63	\$659.66
Median Household Income for Clients of Your Practice	Under \$50,000	\$105.28	\$84.38	\$334.57	\$98.00	\$414.96
	\$50,000-\$99,999	\$183.20	\$135.84	\$366.56	\$153.60	\$493.68
	\$100,000-\$149,999	\$197.99	\$160.78	\$478.51	\$175.71	\$567.44
	\$150,000 and over	\$249.52	\$183.13	\$575.78	\$197.05	\$729.12
Size of City	Large	\$221.19	\$174.56	\$541.79	\$193.45	\$667.46
	Moderate	\$178.87	\$157.14	\$452.90	\$174.20	\$548.98
	Small	\$202.60	\$128.84	\$342.27	\$147.51	\$464.31
	Rural	\$154.66	\$130.34	\$368.79	\$146.18	\$479.00
Gross Income 2019	Under \$50,000	\$293.30	\$128.88	\$370.39	\$143.90	\$520.76
	\$50,000-99,999	\$162.38	\$140.00	\$412.15	\$148.62	\$522.01
	\$100,000-199,999	\$169.18	\$153.09	\$429.09	\$174.09	\$514.68
	\$200,000-399,999	\$191.22	\$168.03	\$455.61	\$176.80	\$571.55
	\$400,000 & over	\$230.24	\$166.35	\$547.68	\$195.70	\$689.01
Full-Time Staff	One	\$207.02	\$147.75	\$460.61	\$169.65	\$563.88
	Two	\$177.35	\$157.78	\$426.77	\$178.22	\$541.59
	3 or More	\$198.10	\$160.34	\$465.61	\$175.58	\$579.96
Total		\$195.92	\$153.74	\$452.76	\$172.66	\$563.23

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Form 1065 (Partnership) Hourly Fee	Form 1120 (Corporation) Minimum Fee	Form 1120 (Corporation) Hourly Fee	Form 1120S (S Corp) Minimum Fee	Form 1120S (S Corp) Hourly Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$153.09	\$652.24	\$167.43	\$606.93	\$163.63
	Partnership	\$160.00	\$878.85	\$160.00	\$801.92	\$160.00
	LLC-C Corporation	\$185.00	\$907.50	\$185.00	\$887.50	\$185.00
	LLC-Partnership	\$185.00	\$842.31	\$185.00	\$825.00	\$185.00
	LLC-S Corporation	\$198.17	\$622.01	\$199.32	\$601.80	\$199.88
	LLC-Disregarded Entity	\$145.53	\$603.03	\$153.61	\$543.39	\$139.50
	Professional Corp.	\$221.11	\$781.54	\$223.89	\$750.91	\$227.14
	S Corporation	\$185.68	\$676.68	\$181.03	\$653.58	\$183.83
	C Corporation	\$198.47	\$639.83	\$194.87	\$619.69	\$194.94
Census District	New England	\$153.44	\$726.88	\$159.23	\$683.21	\$158.92
	Middle Atlantic	\$171.75	\$774.32	\$177.83	\$756.08	\$173.87
	South Atlantic	\$178.44	\$639.28	\$180.04	\$600.84	\$179.52
	East S. Central	\$167.00	\$464.00	\$177.00	\$437.40	\$177.00
	West S. Central	\$160.22	\$683.91	\$166.71	\$640.88	\$165.78
	East N. Central	\$186.03	\$566.33	\$185.84	\$554.25	\$192.41
	West N. Central	\$154.50	\$519.89	\$152.41	\$544.57	\$155.69
	Mountain	\$161.92	\$622.44	\$168.12	\$582.38	\$158.25
	Pacific	\$190.81	\$800.52	\$198.48	\$721.36	\$192.39
Median Household Income for Clients of Your Practice	Under \$50,000	\$110.00	\$519.81	\$127.50	\$491.80	\$133.00
	\$50,000-\$99,999	\$160.46	\$585.36	\$164.28	\$557.66	\$161.62
	\$100,000-\$149,999	\$171.69	\$665.51	\$176.89	\$632.39	\$173.54
	\$150,000 and over	\$206.08	\$874.91	\$208.57	\$834.54	\$208.78
Size of City	Large	\$193.28	\$768.43	\$196.91	\$721.44	\$193.39
	Moderate	\$180.31	\$653.81	\$184.26	\$616.27	\$184.67
	Small	\$148.15	\$566.77	\$153.08	\$545.59	\$151.58
	Rural	\$139.08	\$532.03	\$144.87	\$551.56	\$139.61
Gross Income 2019	Under \$50,000	\$186.83	\$616.69	\$197.48	\$551.54	\$197.21
	\$50,000-99,999	\$162.14	\$641.66	\$176.67	\$580.87	\$170.88
	\$100,000-199,999	\$161.84	\$620.57	\$169.46	\$611.77	\$162.35
	\$200,000-399,999	\$183.12	\$646.72	\$182.52	\$627.12	\$180.13
	\$400,000 & over	\$196.85	\$828.72	\$196.19	\$804.79	\$196.99
Full-Time Staff	One	\$181.37	\$658.19	\$190.73	\$619.46	\$188.16
	Two	\$175.15	\$673.80	\$175.29	\$621.65	\$175.75
	3 or More	\$176.30	\$673.31	\$177.68	\$655.73	\$175.62
Total		\$177.29	\$668.57	\$181.57	\$634.97	\$179.81

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Schedule B (Interest and Ordinary Dividends) Minimum Fee	Schedule B (Interest and Ordinary Dividends) Hourly Fee	Schedule C (Business) Minimum Fee	Schedule C (Business) Hourly Fee	Schedule D/ Form 8949 (Gains & Losses) Minimum Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$36.10	\$127.20	\$127.55	\$134.00	\$67.69
	Partnership	\$75.33	\$172.50	\$203.50	\$172.50	\$162.78
	LLC-C Corporation	\$37.86	\$171.67	\$150.56	\$171.67	\$41.25
	LLC-Partnership	\$46.67	\$177.50	\$151.00	\$177.50	\$71.00
	LLC-S Corporation	\$33.23	\$140.50	\$125.37	\$156.93	\$59.19
	LLC-Disregarded Entity	\$31.74	\$111.92	\$151.70	\$119.39	\$73.81
	Professional Corp.	\$29.63	\$162.00	\$100.91	\$197.50	\$65.00
	S Corporation	\$33.91	\$165.06	\$121.67	\$169.17	\$60.61
	C Corporation	\$29.00	\$149.18	\$124.99	\$150.75	\$58.24
Census District	New England	\$33.13	\$128.57	\$123.93	\$127.64	\$61.73
	Middle Atlantic	\$30.43	\$142.08	\$158.21	\$164.82	\$61.93
	South Atlantic	\$31.83	\$141.43	\$133.46	\$146.31	\$64.31
	East S. Central	\$21.25	\$121.00	\$100.09	\$167.00	\$65.56
	West S. Central	\$38.39	\$144.54	\$122.77	\$142.44	\$66.87
	East N. Central	\$42.74	\$139.42	\$105.91	\$142.86	\$59.75
	West N. Central	\$26.68	\$151.14	\$111.33	\$151.14	\$66.34
	Mountain	\$31.22	\$124.67	\$126.32	\$132.06	\$63.32
	Pacific	\$38.76	\$166.48	\$140.10	\$171.77	\$69.51
Median Household Income for Clients of Your Practice	Under \$50,000	\$35.07	\$95.00	\$109.23	\$95.00	\$62.01
	\$50,000-\$99,999	\$26.06	\$122.23	\$110.67	\$129.85	\$55.48
	\$100,000-\$149,999	\$39.38	\$150.79	\$131.89	\$154.09	\$62.20
	\$150,000 and over	\$51.42	\$178.02	\$183.63	\$187.06	\$96.39
Size of City	Large	\$35.16	\$163.42	\$148.64	\$174.61	\$71.96
	Moderate	\$32.65	\$150.47	\$126.27	\$152.79	\$63.21
	Small	\$36.82	\$111.70	\$112.01	\$124.70	\$56.32
	Rural	\$30.17	\$129.86	\$112.36	\$125.92	\$66.56
Gross Income 2019	Under \$50,000	\$30.41	\$114.39	\$154.59	\$122.82	\$75.94
	\$50,000-99,999	\$32.66	\$134.81	\$132.78	\$137.31	\$62.51
	\$100,000-199,999	\$31.34	\$130.11	\$117.92	\$145.27	\$68.19
	\$200,000-399,999	\$31.86	\$155.94	\$117.04	\$159.58	\$61.06
	\$400,000 & over	\$40.81	\$161.99	\$150.41	\$175.28	\$75.44
Full-Time Staff	One	\$37.68	\$136.65	\$131.91	\$144.55	\$69.70
	Two	\$27.76	\$159.56	\$117.09	\$162.78	\$57.31
	3 or More	\$37.09	\$147.21	\$135.87	\$155.37	\$65.46
Total		\$35.18	\$144.17	\$130.16	\$151.18	\$65.69

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Schedule D/ Form 8949 (Gains & Losses) Hourly Fee	Schedule E (Rental) Minimum Fee	Schedule E (Rental) Hourly Fee	Schedule EIC (Earned Income Credit) Minimum Fee	Schedule EIC (Earned Income Credit) Hourly Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$133.34	\$91.81	\$133.29	\$43.73	\$127.35
	Partnership	\$172.50	\$186.50	\$172.50	\$23.13	\$172.50
	LLC-C Corporation	\$171.67	\$62.22	\$171.67	\$51.00	\$107.50
	LLC-Partnership	\$168.89	\$81.55	\$177.50	\$45.78	\$177.50
	LLC-S Corporation	\$155.28	\$92.17	\$151.93	\$67.70	\$147.56
	LLC-Disregarded Entity	\$113.67	\$99.09	\$111.25	\$67.28	\$115.00
	Professional Corp.	\$197.50	\$81.82	\$197.50	\$53.86	\$183.33
	S Corporation	\$167.38	\$89.51	\$168.13	\$60.27	\$171.31
	C Corporation	\$150.82	\$97.56	\$152.68	\$54.00	\$145.55
Census District	New England	\$135.00	\$77.93	\$130.50	\$44.50	\$128.57
	Middle Atlantic	\$159.11	\$106.56	\$161.79	\$50.24	\$158.70
	South Atlantic	\$144.41	\$94.85	\$142.71	\$63.40	\$138.96
	East S. Central	\$141.00	\$71.50	\$141.00	\$35.63	\$145.00
	West S. Central	\$141.36	\$80.41	\$142.44	\$55.79	\$144.93
	East N. Central	\$146.43	\$80.28	\$142.86	\$51.51	\$133.26
	West N. Central	\$151.14	\$81.84	\$153.54	\$49.63	\$151.14
	Mountain	\$127.00	\$88.11	\$133.13	\$56.54	\$131.07
	Pacific	\$170.80	\$108.18	\$170.80	\$50.66	\$168.40
Median Household Income for Clients of Your Practice	Under \$50,000	\$95.00	\$68.48	\$95.00	\$49.63	\$95.00
	\$50,000-\$99,999	\$128.53	\$79.23	\$129.12	\$47.39	\$125.00
	\$100,000-\$149,999	\$152.31	\$93.59	\$151.41	\$54.77	\$152.65
	\$150,000 and over	\$187.04	\$134.76	\$185.80	\$76.45	\$187.50
Size of City	Large	\$170.46	\$112.38	\$170.61	\$70.48	\$171.69
	Moderate	\$155.16	\$88.60	\$152.82	\$46.60	\$147.44
	Small	\$122.98	\$77.49	\$125.30	\$44.50	\$120.08
	Rural	\$127.08	\$73.52	\$124.34	\$61.78	\$130.44
Gross Income 2019	Under \$50,000	\$123.14	\$105.71	\$119.81	\$47.81	\$109.28
	\$50,000-99,999	\$142.41	\$89.93	\$138.50	\$49.70	\$138.20
	\$100,000-199,999	\$140.87	\$103.14	\$141.20	\$61.09	\$139.38
	\$200,000-399,999	\$159.72	\$86.31	\$158.21	\$61.97	\$158.58
	\$400,000 & over	\$168.76	\$100.94	\$172.45	\$57.66	\$167.37
Full-Time Staff	One	\$146.93	\$97.76	\$143.78	\$54.98	\$141.89
	Two	\$155.60	\$88.34	\$157.45	\$52.00	\$161.30
	3 or More	\$152.29	\$92.53	\$153.77	\$55.68	\$148.02
Total		\$149.95	\$93.70	\$149.52	\$54.76	\$146.70



## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Schedule F (Farm) Minimum Fee	Schedule F (Farm) Hourly Fee	Schedule H (Household Employment Taxes) Minimum Fee	Schedule H (Household Employment Taxes) Hourly Fee	Schedule SE (Self Employment Tax) Minimum Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$141.52	\$136.63	\$56.10	\$142.29	\$30.21
	Partnership	\$325.00	\$172.50	\$38.75	\$172.50	\$70.56
	LLC-C Corporation	\$140.00	\$107.50	\$72.00	\$107.50	\$40.17
	LLC-Partnership	\$162.29	\$181.43	\$58.33	\$177.50	\$45.63
	LLC-S Corporation	\$123.55	\$168.94	\$63.74	\$145.88	\$41.16
	LLC-Disregarded Entity	\$104.44	\$117.00	\$53.58	\$101.88	\$31.78
	Professional Corp.	\$105.00	\$175.00	\$54.00	\$170.00	\$33.33
	S Corporation	\$121.71	\$156.75	\$70.02	\$159.25	\$38.93
	C Corporation	\$138.79	\$161.22	\$56.70	\$149.50	\$30.35
Census District	New England	\$99.00	\$137.50	\$40.00	\$137.50	\$29.00
	Middle Atlantic	\$184.41	\$154.44	\$88.89	\$155.94	\$49.30
	South Atlantic	\$159.20	\$148.13	\$65.81	\$137.11	\$34.54
	East S. Central	\$93.00	\$167.00	\$51.43	\$141.00	\$27.14
	West S. Central	\$116.88	\$141.36	\$67.14	\$154.91	\$39.69
	East N. Central	\$97.71	\$139.32	\$52.00	\$117.21	\$25.49
	West N. Central	\$111.54	\$151.14	\$48.04	\$167.82	\$26.79
	Mountain	\$113.13	\$141.82	\$50.24	\$121.00	\$35.04
	Pacific	\$147.81	\$169.52	\$58.28	\$181.14	\$42.10
Median Household Income for Clients of Your Practice	Under \$50,000	\$107.09	\$95.00	\$51.50	\$106.25	\$32.45
	\$50,000-\$99,999	\$105.03	\$129.84	\$50.18	\$124.70	\$30.95
	\$100,000-\$149,999	\$118.10	\$146.48	\$64.60	\$146.91	\$34.60
	\$150,000 and over	\$257.29	\$201.94	\$81.23	\$186.32	\$52.67
Size of City	Large	\$145.02	\$171.33	\$75.93	\$161.82	\$39.04
	Moderate	\$125.40	\$161.03	\$53.42	\$160.23	\$35.58
	Small	\$133.67	\$123.48	\$55.01	\$117.52	\$32.72
	Rural	\$123.58	\$124.85	\$46.25	\$122.88	\$30.30
Gross Income 2019	Under \$50,000	\$165.54	\$124.07	\$41.06	\$124.33	\$26.39
	\$50,000-99,999	\$160.58	\$141.32	\$61.23	\$143.61	\$30.06
	\$100,000-199,999	\$129.73	\$143.03	\$70.36	\$136.62	\$36.53
	\$200,000-399,999	\$133.33	\$161.59	\$56.25	\$164.59	\$33.86
	\$400,000 & over	\$134.21	\$176.29	\$67.05	\$155.43	\$42.63
Full-Time Staff	One	\$143.32	\$148.45	\$65.62	\$149.44	\$31.77
	Two	\$117.75	\$144.69	\$48.48	\$147.56	\$32.58
	3 or More	\$136.67	\$156.82	\$64.71	\$150.09	\$42.48
Total		\$133.54	\$151.24	\$61.23	\$147.98	\$36.31

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Schedule SE (Self Employment Tax) Hourly Fee
		Mean
Type of Practice	Sole Proprietor	\$126.82
	Partnership	\$172.50
	LLC-C Corporation	\$90.00
	LLC-Partnership	\$177.50
	LLC-S Corporation	\$142.34
	LLC-Disregarded Entity	\$115.91
	Professional Corp.	\$196.25
	S Corporation	\$171.81
	C Corporation	\$164.00
Census District	New England	\$143.57
	Middle Atlantic	\$161.90
	South Atlantic	\$139.92
	East S. Central	\$141.00
	West S. Central	\$146.17
	East N. Central	\$132.40
	West N. Central	\$151.14
	Mountain	\$136.07
	Pacific	\$172.26
Median Household Income for Clients of Your Practice	Under \$50,000	\$95.00
	\$50,000-\$99,999	\$125.29
	\$100,000-\$149,999	\$153.61
	\$150,000 and over	\$186.38
Size of City	Large	\$170.78
	Moderate	\$149.58
	Small	\$123.83
	Rural	\$127.34
Gross Income 2019	Under \$50,000	\$116.89
	\$50,000-99,999	\$144.29
	\$100,000-199,999	\$130.66
	\$200,000-399,999	\$155.97
	\$400,000 & over	\$169.87
Full-Time Staff	One	\$141.30
	Two	\$163.34
	3 or More	\$151.07
Total		\$148.12

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How often do you increase tax preparation fees?

		Tax Preparation			Total
		Annually	Every Other Year	Other	Count
Type of Practice	Sole Proprietor	45.9%	38.5%	15.6%	270
	Partnership	61.5%	30.8%	7.7%	13
	LLC-C Corporation	53.3%	33.3%	13.3%	15
	LLC-Partnership	52.0%	36.0%	12.0%	25
	LLC-S Corporation	61.0%	30.8%	8.2%	159
	LLC-Disregarded Entity	54.8%	33.9%	11.3%	62
	Professional Corp.	40.0%	50.0%	10.0%	20
	S Corporation	60.1%	31.9%	8.0%	213
	C Corporation	55.3%	31.9%	12.8%	47
Census District	New England	32.5%	42.5%	25.0%	40
	Middle Atlantic	57.8%	31.0%	11.2%	116
	South Atlantic	45.2%	44.0%	10.7%	168
	East S. Central	50.0%	41.7%	8.3%	24
	West S. Central	40.0%	46.7%	13.3%	60
	East N. Central	67.0%	25.5%	7.5%	106
	West N. Central	62.7%	28.4%	9.0%	67
	Mountain	54.4%	34.4%	11.1%	90
	Pacific	59.5%	28.6%	11.9%	126
Median Household Income for Clients of Your Practice	Under \$50,000	35.9%	53.8%	10.3%	39
	\$50,000-\$99,999	52.2%	34.4%	13.4%	366
	\$100,000-\$149,999	59.4%	29.5%	11.1%	217
	\$150,000 and over	53.8%	37.9%	8.3%	169
Size of City	Large	55.2%	30.5%	14.2%	239
	Moderate	55.0%	37.3%	7.7%	311
	Small	51.5%	37.1%	11.3%	194
	Rural	46.7%	35.0%	18.3%	60
Gross Income 2019	Under \$50,000	48.9%	37.0%	14.1%	92
	\$50,000-99,999	48.3%	35.3%	16.4%	116
	\$100,000-199,999	43.5%	40.6%	15.9%	138
	\$200,000-399,999	55.2%	36.4%	8.5%	165
	\$400,000 & over	67.9%	27.1%	5.0%	140
Full-Time Staff	One	45.9%	39.1%	15.0%	320
	Two	50.3%	37.1%	12.6%	151
	3 or More	62.7%	30.9%	6.4%	311
Total		54.0%	34.8%	11.2%	828

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Change in tax preparation fees for 2020 and 2021

		Actual Increase in 2020		Anticipated Increase for 2021	
		Average	Count	Average	Count
Type of Practice	Sole Proprietor	6.6%	244	6.1%	225
	Partnership	3.1%	13	2.3%	11
	LLC-C Corporation	5.0%	13	6.0%	13
	LLC-Partnership	4.9%	20	6.1%	19
	LLC-S Corporation	4.8%	141	6.1%	135
	LLC-Disregarded Entity	6.9%	51	6.9%	58
	Professional Corp.	4.8%	19	6.3%	18
	S Corporation	5.4%	191	5.8%	181
	C Corporation	5.6%	44	5.9%	44
Census District	New England	5.6%	34	5.9%	31
	Middle Atlantic	5.4%	101	6.0%	95
	South Atlantic	5.4%	149	6.3%	142
	East S. Central	3.3%	23	7.5%	21
	West S. Central	7.3%	51	5.0%	53
	East N. Central	5.7%	99	6.8%	96
	West N. Central	5.5%	62	6.1%	60
	Mountain	6.2%	77	5.9%	77
	Pacific	5.6%	116	4.8%	106
Median Household Income for Clients of Your Practice	Under \$50,000	7.2%	31	4.3%	28
	\$50,000-\$99,999	5.7%	335	6.2%	323
	\$100,000-\$149,999	5.3%	197	5.7%	190
	\$150,000 and over	5.9%	144	6.3%	135
Size of City	Large	5.6%	213	5.9%	204
	Moderate	5.7%	284	5.7%	267
	Small	5.5%	169	6.2%	163
	Rural	6.0%	51	7.0%	51
Gross Income 2019	Under \$50,000	7.0%	77	6.0%	78
	\$50,000-99,999	5.0%	108	6.1%	105
	\$100,000-199,999	6.1%	122	6.4%	116
	\$200,000-399,999	6.1%	156	6.0%	147
	\$400,000 & over	4.8%	133	5.7%	127
Full-Time Staff	One	5.3%	282	5.7%	272
	Two	5.7%	136	6.8%	126
	3 or More	5.8%	280	6.2%	270
Total		5.7%	738	6.0%	707

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How do you bill for tax preparation fees?

		Tax Preparation					Total
		Fixed Fee	Hourly Rates	Fixed & Hourly	By Form	Other	Count
Type of Practice	Sole Proprietor	32.9%	5.8%	22.4%	35.4%	3.6%	277
	Partnership	7.7%	7.7%	23.1%	46.2%	15.4%	13
	LLC-C Corporation	50.0%	7.1%	.0%	35.7%	7.1%	14
	LLC-Partnership	12.0%	16.0%	28.0%	36.0%	8.0%	25
	LLC-S Corporation	30.2%	4.9%	21.0%	40.7%	3.1%	162
	LLC-Disregarded Entity	30.8%	7.7%	21.5%	35.4%	4.6%	65
	Professional Corp.	15.0%	10.0%	20.0%	45.0%	10.0%	20
	S Corporation	20.0%	8.1%	28.1%	37.6%	6.2%	210
	C Corporation	16.3%	8.2%	28.6%	42.9%	4.1%	49
Census District	New England	20.9%	11.6%	30.2%	25.6%	11.6%	43
	Middle Atlantic	35.3%	6.0%	31.0%	26.7%	.9%	116
	South Atlantic	37.6%	4.0%	24.3%	31.2%	2.9%	173
	East S. Central	21.7%	13.0%	17.4%	39.1%	8.7%	23
	West S. Central	22.2%	6.3%	22.2%	44.4%	4.8%	63
	East N. Central	25.7%	7.3%	22.9%	37.6%	6.4%	109
	West N. Central	21.7%	10.1%	21.7%	40.6%	5.8%	69
	Mountain	18.4%	5.7%	20.7%	48.3%	6.9%	87
	Pacific	19.2%	8.8%	19.2%	47.2%	5.6%	125
Median Household Income for Clients of Your Practice	Under \$50,000	40.5%	.0%	21.4%	38.1%	.0%	42
	\$50,000-\$99,999	27.2%	4.8%	19.4%	44.4%	4.3%	372
	\$100,000-\$149,999	26.8%	9.1%	23.2%	33.2%	7.7%	220
	\$150,000 and over	25.3%	10.6%	33.5%	27.1%	3.5%	170
Size of City	Large	31.5%	6.7%	22.7%	34.9%	4.2%	238
	Moderate	28.4%	7.3%	21.8%	36.9%	5.7%	317
	Small	23.5%	5.0%	25.5%	40.5%	5.5%	200
	Rural	14.8%	13.1%	31.1%	39.3%	1.6%	61
Gross Income 2019	Under \$50,000	29.0%	5.4%	17.2%	43.0%	5.4%	93
	\$50,000-99,999	28.0%	7.6%	22.9%	39.8%	1.7%	118
	\$100,000-199,999	22.8%	7.4%	19.9%	41.9%	8.1%	136
	\$200,000-399,999	30.4%	7.1%	17.3%	41.1%	4.2%	168
	\$400,000 & over	19.9%	4.3%	31.9%	36.9%	7.1%	141
Full-Time Staff	One	30.3%	8.4%	22.0%	36.8%	2.5%	323
	Two	25.0%	5.9%	25.0%	39.5%	4.6%	152
	3 or More	23.8%	5.8%	25.1%	38.9%	6.4%	311
Total		26.8%	7.0%	23.6%	37.8%	4.8%	839

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How often do you increase accounting service fees?

		Accounting Services					Total
		Quarterly	Semi-Annually	Annually	Every Other Year	Other	Count
Type of Practice	Sole Proprietor	.9%	.0%	39.5%	34.9%	24.7%	215
	Partnership	.0%	.0%	50.0%	33.3%	16.7%	12
	LLC-C Corporation	.0%	.0%	42.9%	42.9%	14.3%	14
	LLC-Partnership	.0%	.0%	47.8%	43.5%	8.7%	23
	LLC-S Corporation	1.3%	.0%	49.3%	38.2%	11.2%	152
	LLC-Disregarded Entity	.0%	.0%	50.9%	34.0%	15.1%	53
	Professional Corp.	.0%	.0%	47.4%	42.1%	10.5%	19
	S Corporation	.0%	.5%	47.4%	38.3%	13.8%	196
	C Corporation	2.3%	.0%	43.2%	34.1%	20.5%	44
Census District	New England	.0%	.0%	45.7%	20.0%	34.3%	35
	Middle Atlantic	1.0%	.0%	44.8%	39.6%	14.6%	96
	South Atlantic	.7%	.7%	38.6%	43.8%	16.3%	153
	East S. Central	5.9%	.0%	29.4%	47.1%	17.6%	17
	West S. Central	.0%	.0%	32.1%	39.3%	28.6%	56
	East N. Central	1.0%	.0%	60.6%	29.3%	9.1%	99
	West N. Central	1.6%	.0%	48.4%	32.8%	17.2%	64
	Mountain	.0%	.0%	41.3%	42.5%	16.3%	80
	Pacific	.0%	.0%	47.2%	34.9%	17.9%	106
Median Household Income for Clients of Your Practice	Under \$50,000	2.9%	.0%	35.3%	41.2%	20.6%	34
	\$50,000-\$99,999	1.3%	.3%	40.3%	39.7%	18.4%	320
	\$100,000-\$149,999	.0%	.0%	52.0%	31.3%	16.7%	198
	\$150,000 and over	.0%	.0%	47.3%	39.2%	13.5%	148
Size of City	Large	.9%	.0%	44.1%	37.6%	17.4%	213
	Moderate	.4%	.0%	47.1%	38.0%	14.6%	274
	Small	1.2%	.6%	42.2%	37.6%	18.5%	173
	Rural	.0%	.0%	42.0%	34.0%	24.0%	50
Gross Income 2019	Under \$50,000	.0%	.0%	48.6%	34.3%	17.1%	70
	\$50,000-99,999	.0%	.0%	41.7%	38.5%	19.8%	96
	\$100,000-199,999	1.7%	.8%	33.9%	44.1%	19.5%	118
	\$200,000-399,999	.0%	.0%	50.3%	33.5%	16.1%	155
	\$400,000 & over	.0%	.0%	51.1%	33.3%	15.6%	135
Full-Time Staff	One	.8%	.0%	39.1%	41.0%	19.2%	261
	Two	.8%	.0%	45.4%	34.6%	19.2%	130
	3 or More	.7%	.3%	48.8%	36.8%	13.4%	299
Total		.7%	.1%	45.4%	37.2%	16.7%	732

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Change in accounting service fees for 2020 and 2021

		Actual Increase in 2020		Anticipated Increase for 2021	
		Average	Count	Average	Count
Type of Practice	Sole Proprietor	4.8%	172	5.7%	165
	Partnership	2.3%	9	2.6%	9
	LLC-C Corporation	4.2%	12	6.9%	12
	LLC-Partnership	4.3%	18	8.0%	17
	LLC-S Corporation	4.6%	129	5.9%	125
	LLC-Disregarded Entity	5.5%	42	8.1%	47
	Professional Corp.	3.8%	17	5.2%	16
	S Corporation	5.0%	166	5.1%	158
	C Corporation	6.1%	33	6.2%	34
Census District	New England	3.6%	25	5.5%	23
	Middle Atlantic	5.3%	77	6.7%	73
	South Atlantic	5.2%	127	6.3%	123
	East S. Central	2.8%	15	7.9%	15
	West S. Central	3.6%	42	4.9%	43
	East N. Central	5.5%	86	6.9%	84
	West N. Central	4.2%	51	4.9%	52
	Mountain	4.7%	65	5.0%	66
	Pacific	4.4%	87	4.3%	83
Median Household Income for Clients of Your Practice	Under \$50,000	3.6%	24	4.6%	24
	\$50,000-\$99,999	4.9%	276	6.0%	269
	\$100,000-\$149,999	4.5%	162	5.4%	159
	\$150,000 and over	5.2%	111	6.1%	109
Size of City	Large	4.4%	172	5.9%	171
	Moderate	4.9%	227	5.7%	218
	Small	4.7%	140	5.7%	135
	Rural	5.1%	42	5.7%	44
Gross Income 2019	Under \$50,000	4.9%	45	6.5%	49
	\$50,000-99,999	4.0%	82	5.7%	80
	\$100,000-199,999	5.3%	98	6.7%	90
	\$200,000-399,999	5.0%	137	5.5%	133
	\$400,000 & over	4.4%	118	5.4%	119
Full-Time Staff	One	4.6%	209	5.7%	203
	Two	5.1%	107	5.9%	100
	3 or More	5.1%	255	5.9%	253
Total		4.8%	599	5.8%	585

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How do you bill for accounting service fees?

		Accounting Services				Total
		Fixed Fee	Hourly Rates	Fixed & Hourly	Other	Count
Type of Practice	Sole Proprietor	42.1%	34.2%	21.1%	2.6%	228
	Partnership	18.2%	36.4%	45.5%	.0%	11
	LLC-C Corporation	46.2%	30.8%	23.1%	.0%	13
	LLC-Partnership	21.7%	56.5%	21.7%	.0%	23
	LLC-S Corporation	42.3%	32.1%	23.1%	2.6%	156
	LLC-Disregarded Entity	34.5%	34.5%	29.3%	1.7%	58
	Professional Corp.	27.8%	22.2%	44.4%	5.6%	18
	S Corporation	34.7%	32.7%	30.1%	2.6%	196
	C Corporation	44.4%	31.1%	22.2%	2.2%	45
Census District	New England	23.7%	42.1%	28.9%	5.3%	38
	Middle Atlantic	32.3%	37.4%	30.3%	.0%	99
	South Atlantic	52.8%	18.0%	28.0%	1.2%	161
	East S. Central	50.0%	11.1%	22.2%	16.7%	18
	West S. Central	46.6%	22.4%	25.9%	5.2%	58
	East N. Central	32.0%	34.0%	33.0%	1.0%	100
	West N. Central	48.4%	37.5%	14.1%	.0%	64
	Mountain	33.7%	38.6%	21.7%	6.0%	83
	Pacific	26.7%	52.4%	19.0%	1.9%	105
Median Household Income for Clients of Your Practice	Under \$50,000	54.1%	18.9%	27.0%	.0%	37
	\$50,000-\$99,999	43.0%	31.8%	23.7%	1.5%	337
	\$100,000-\$149,999	36.3%	34.8%	25.4%	3.5%	201
	\$150,000 and over	28.8%	39.0%	28.1%	4.1%	146
Size of City	Large	42.9%	27.8%	25.5%	3.8%	212
	Moderate	36.3%	32.0%	28.9%	2.8%	284
	Small	42.1%	36.6%	20.8%	.5%	183
	Rural	24.5%	50.9%	22.6%	1.9%	53
Gross Income 2019	Under \$50,000	25.4%	40.8%	33.8%	.0%	71
	\$50,000-99,999	35.7%	36.7%	25.5%	2.0%	98
	\$100,000-199,999	39.7%	37.2%	19.8%	3.3%	121
	\$200,000-399,999	44.4%	31.9%	21.9%	1.9%	160
	\$400,000 & over	35.8%	27.0%	33.6%	3.6%	137
Full-Time Staff	One	37.2%	36.5%	23.3%	3.0%	266
	Two	35.1%	36.6%	27.6%	.7%	134
	3 or More	41.4%	29.3%	26.4%	2.9%	307
Total		38.5%	33.7%	25.4%	2.4%	753



## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Demographics of All Respondents

		Total	
		Percent	Count
Type of Practice	Sole Proprietor	31.8%	318
	Partnership	1.4%	14
	LLC-C Corporation	1.7%	17
	LLC-Partnership	3.2%	32
	LLC-S Corporation	19.5%	195
	LLC-Disregarded Entity	7.9%	79
	Professional Corp.	2.4%	24
	S Corporation	26.4%	264
	C Corporation	5.8%	58
Census District	New England	5.2%	50
	Middle Atlantic	13.5%	130
	South Atlantic	21.5%	207
	East S. Central	2.6%	25
	West S. Central	7.8%	75
	East N. Central	14.3%	137
	West N. Central	8.6%	83
	Mountain	10.8%	104
	Pacific	15.6%	150
Median Household Income for Clients of Your Practice	Under \$50,000	5.5%	52
	\$50,000-\$99,999	47.4%	452
	\$100,000-\$149,999	26.3%	251
	\$150,000 and over	20.9%	199
Size of City	Large	28.8%	279
	Moderate	39.2%	380
	Small	24.8%	240
	Rural	7.2%	70
Gross Income 2019	Under \$50,000	14.5%	97
	\$50,000-99,999	17.8%	119
	\$100,000-199,999	21.1%	141
	\$200,000-399,999	25.3%	169
	\$400,000 & over	21.3%	142
Full-Time Staff	One	40.3%	374
	Two	19.3%	179
	3 or More	40.3%	374
Total		100.0%	1009

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Years in Public Practice

		Years in Public Practice		
		Count	Mean	Median
Type of Practice	Sole Proprietor	303	30.7	31.0
	Partnership	14	29.9	31.0
	LLC-C Corporation	17	24.9	25.0
	LLC-Partnership	30	26.0	27.5
	LLC-S Corporation	189	25.1	25.0
	LLC-Disregarded Entity	75	24.9	26.0
	Professional Corp.	22	37.5	40.0
	S Corporation	251	30.6	30.0
	C Corporation	55	29.2	30.0
Census District	New England	50	31.7	30.0
	Middle Atlantic	130	30.8	30.0
	South Atlantic	202	26.8	28.0
	East S. Central	25	28.0	29.0
	West S. Central	75	26.8	27.0
	East N. Central	137	31.6	32.0
	West N. Central	83	31.0	32.0
	Mountain	102	28.4	30.0
	Pacific	149	26.8	27.0
Median Household Income for Clients of Your Practice	Under \$50,000	50	23.9	24.0
	\$50,000-\$99,999	449	28.7	30.0
	\$100,000-\$149,999	250	29.9	31.5
	\$150,000 and over	195	29.3	30.0
Size of City	Large	276	28.2	30.0
	Moderate	377	28.3	30.0
	Small	235	30.1	30.0
	Rural	70	29.9	30.0
Gross Income 2019	Under \$50,000	94	27.5	30.0
	\$50,000-99,999	118	28.5	30.0
	\$100,000-199,999	133	30.9	31.0
	\$200,000-399,999	166	30.7	31.5
	\$400,000 & over	136	29.5	30.0
Full-Time Staff	One	364	28.6	30.0
	Two	173	29.6	30.0
	3 or More	360	29.5	30.0
Total		964	28.9	30.0

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Median Household Income for Clients of Your Practice

		What is the median household income for clients of your practice?								Total
		Under \$25,000	\$25,000-\$34,999	\$35,000-\$49,999	\$50,000-\$74,999	\$75,000-\$99,999	\$100,000-\$149,999	\$150,000-\$199,999	\$200,000 and over	Count
Type of Practice	Sole Proprietor	1.7%	2.0%	4.6%	24.8%	27.5%	23.5%	9.6%	6.3%	302
	Partnership	.0%	.0%	7.1%	21.4%	21.4%	28.6%	7.1%	14.3%	14
	LLC-C Corporation	.0%	.0%	11.8%	17.6%	35.3%	11.8%	5.9%	17.6%	17
	LLC-Partnership	.0%	.0%	6.9%	6.9%	34.5%	13.8%	20.7%	17.2%	29
	LLC-S Corporation	.0%	1.1%	1.6%	14.4%	34.0%	25.0%	17.6%	6.4%	188
	LLC-Disregarded Entity	.0%	1.3%	5.3%	21.1%	28.9%	27.6%	10.5%	5.3%	76
	Professional Corp.	.0%	.0%	.0%	9.1%	31.8%	27.3%	22.7%	9.1%	22
	S Corporation	.4%	.4%	2.0%	15.1%	24.5%	33.9%	16.7%	6.9%	245
Census District	C Corporation	.0%	1.9%	7.4%	24.1%	27.8%	20.4%	11.1%	7.4%	54
	New England	2.0%	.0%	.0%	22.4%	24.5%	24.5%	16.3%	10.2%	49
	Middle Atlantic	.0%	3.1%	.8%	19.5%	37.5%	21.1%	10.2%	7.8%	128
	South Atlantic	.0%	.0%	5.5%	15.9%	28.9%	28.4%	14.4%	7.0%	201
	East S. Central	.0%	.0%	4.0%	24.0%	24.0%	32.0%	8.0%	8.0%	25
	West S. Central	.0%	2.7%	8.1%	12.2%	33.8%	17.6%	17.6%	8.1%	74
	East N. Central	.0%	1.5%	2.2%	20.7%	30.4%	25.9%	14.8%	4.4%	135
	West N. Central	.0%	.0%	7.5%	30.0%	26.3%	25.0%	8.8%	2.5%	80
Median Household Income for Clients of Your Practice	Mountain	1.9%	.0%	3.8%	23.1%	25.0%	27.9%	12.5%	5.8%	104
	Pacific	2.0%	1.4%	2.0%	12.2%	21.8%	32.7%	16.3%	11.6%	147
	Under \$50,000	11.5%	21.2%	67.3%	.0%	.0%	.0%	.0%	.0%	52
	\$50,000-\$99,999	.0%	.0%	.0%	39.8%	60.2%	.0%	.0%	.0%	452
Size of City	\$100,000-\$149,999	.0%	.0%	.0%	.0%	.0%	100.0%	.0%	.0%	251
	\$150,000 and over	.0%	.0%	.0%	.0%	.0%	.0%	65.8%	34.2%	199
	Large	1.1%	1.5%	2.2%	13.1%	23.4%	28.8%	19.3%	10.6%	274
	Moderate	.3%	.8%	2.4%	16.1%	29.2%	29.2%	15.0%	7.0%	373
Gross Income 2019	Small	.4%	1.3%	5.5%	27.1%	32.2%	21.6%	7.6%	4.2%	236
	Rural	1.4%	1.4%	10.1%	29.0%	33.3%	15.9%	5.8%	2.9%	69
	Under \$50,000	3.2%	3.2%	8.5%	23.4%	22.3%	21.3%	14.9%	3.2%	94
	\$50,000-99,999	.0%	2.6%	5.1%	26.5%	29.1%	19.7%	10.3%	6.8%	117
Full-Time Staff	\$100,000-199,999	.0%	.0%	3.7%	22.4%	27.6%	30.6%	9.7%	6.0%	134
	\$200,000-399,999	.0%	.6%	3.0%	17.7%	32.3%	26.8%	14.6%	4.9%	164
	\$400,000 & over	.0%	.0%	.0%	9.0%	23.3%	41.4%	15.0%	11.3%	133
	One	.8%	1.7%	4.7%	19.7%	25.8%	26.4%	12.5%	8.3%	360
Total	Two	.0%	.0%	5.3%	20.5%	32.2%	25.1%	13.5%	3.5%	171
	3 or More	.0%	.8%	1.4%	18.0%	29.0%	27.9%	15.2%	7.6%	355
Total		.6%	1.2%	3.7%	18.9%	28.5%	26.3%	13.7%	7.1%	954

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Gender

		Gender		Total
		Female	Male	Count
Type of Practice	Sole Proprietor	45.6%	54.4%	305
	Partnership	35.7%	64.3%	14
	LLC-C Corporation	58.8%	41.2%	17
	LLC-Partnership	33.3%	66.7%	30
	LLC-S Corporation	43.5%	56.5%	191
	LLC-Disregarded Entity	57.3%	42.7%	75
	Professional Corp.	22.7%	77.3%	22
	S Corporation	34.3%	65.7%	248
	C Corporation	50.9%	49.1%	55
Census District	New England	22.0%	78.0%	50
	Middle Atlantic	26.9%	73.1%	130
	South Atlantic	44.3%	55.7%	203
	East S. Central	40.0%	60.0%	25
	West S. Central	45.3%	54.7%	75
	East N. Central	39.3%	60.7%	135
	West N. Central	51.8%	48.2%	83
	Mountain	59.2%	40.8%	103
	Pacific	47.0%	53.0%	149
Median Household Income for Clients of Your Practice	Under \$50,000	51.9%	48.1%	52
	\$50,000-\$99,999	44.0%	56.0%	450
	\$100,000-\$149,999	40.0%	60.0%	250
	\$150,000 and over	39.8%	60.2%	196
Size of City	Large	35.6%	64.4%	275
	Moderate	45.0%	55.0%	378
	Small	45.4%	54.6%	240
	Rural	49.3%	50.7%	69
Gross Income 2019	Under \$50,000	40.4%	59.6%	94
	\$50,000-99,999	53.4%	46.6%	118
	\$100,000-199,999	39.3%	60.7%	135
	\$200,000-399,999	39.4%	60.6%	165
	\$400,000 & over	25.7%	74.3%	136
Full-Time Staff	One	47.2%	52.8%	362
	Two	41.0%	59.0%	173
	3 or More	36.3%	63.7%	358
Total		42.6%	57.4%	964

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials

		Credentials			
		Enrolled Agent	Certified Public Accountant	Registered/ Licensed Public Accountant or Accounting Practitioner	Accredited Business Advisor/ Accountant
Type of Practice	Sole Proprietor	38.4%	26.4%	10.1%	5.2%
	Partnership	42.9%	35.7%	14.3%	.0%
	LLC-C Corporation	35.3%	17.6%	.0%	5.9%
	LLC-Partnership	41.9%	22.6%	12.9%	19.4%
	LLC-S Corporation	48.7%	35.1%	7.9%	11.5%
	LLC-Disregarded Entity	39.2%	26.6%	7.6%	13.9%
	Professional Corp.	20.8%	70.8%	12.5%	8.3%
	S Corporation	49.2%	27.9%	10.9%	8.5%
	C Corporation	69.1%	9.1%	7.3%	18.2%
Census District	New England	32.7%	49.0%	10.2%	2.0%
	Middle Atlantic	41.6%	34.4%	14.4%	10.4%
	South Atlantic	44.8%	21.9%	9.5%	9.5%
	East S. Central	20.0%	48.0%	12.0%	.0%
	West S. Central	36.1%	29.2%	1.4%	8.3%
	East N. Central	44.8%	29.9%	6.7%	13.4%
	West N. Central	59.8%	28.0%	7.3%	9.8%
	Mountain	52.5%	19.8%	11.9%	13.9%
	Pacific	50.0%	30.4%	7.4%	7.4%
Median Household Income for Clients of Your Practice	Under \$50,000	37.3%	3.9%	3.9%	7.8%
	\$50,000-\$99,999	44.8%	23.0%	10.1%	9.9%
	\$100,000-\$149,999	49.6%	33.3%	9.8%	9.8%
	\$150,000 and over	42.6%	42.6%	8.1%	8.6%
Size of City	Large	48.7%	29.7%	8.8%	10.3%
	Moderate	45.5%	29.3%	9.0%	10.1%
	Small	40.9%	27.8%	9.3%	8.9%
	Rural	44.9%	26.1%	8.7%	5.8%
Gross Income 2019	Under \$50,000	32.2%	24.4%	8.9%	5.6%
	\$50,000-99,999	44.8%	19.8%	8.6%	6.9%
	\$100,000-199,999	54.1%	18.5%	12.6%	8.9%
	\$200,000-399,999	44.0%	32.1%	10.7%	10.1%
	\$400,000 & over	48.2%	43.3%	10.6%	10.6%
Full-Time Staff	One	44.2%	26.5%	7.7%	6.9%
	Two	46.0%	28.2%	11.5%	8.6%
	3 or More	48.2%	30.6%	11.4%	11.7%
Total		44.9%	28.6%	9.6%	9.3%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials (cont.)

		Credentials			
		Accredited Tax Advisor	Accredited Tax Preparer	Unlicensed Practitioner	Annual Filing Season Program- Record of Completion
Type of Practice	Sole Proprietor	12.7%	22.8%	8.8%	23.8%
	Partnership	.0%	.0%	7.1%	21.4%
	LLC-C Corporation	.0%	17.6%	11.8%	23.5%
	LLC-Partnership	29.0%	32.3%	9.7%	25.8%
	LLC-S Corporation	11.5%	15.7%	10.5%	13.6%
	LLC-Disregarded Entity	11.4%	12.7%	11.4%	21.5%
	Professional Corp.	4.2%	12.5%	8.3%	8.3%
	S Corporation	15.1%	22.9%	7.8%	15.5%
	C Corporation	32.7%	32.7%	9.1%	16.4%
Census District	New England	6.1%	16.3%	6.1%	8.2%
	Middle Atlantic	16.0%	26.4%	6.4%	14.4%
	South Atlantic	17.4%	23.4%	11.4%	24.4%
	East S. Central	12.0%	12.0%	8.0%	24.0%
	West S. Central	9.7%	23.6%	18.1%	18.1%
	East N. Central	14.9%	22.4%	11.2%	20.1%
	West N. Central	17.1%	19.5%	4.9%	14.6%
	Mountain	10.9%	15.8%	8.9%	26.7%
	Pacific	11.5%	15.5%	4.7%	10.1%
Median Household Income for Clients of Your Practice	Under \$50,000	7.8%	33.3%	9.8%	33.3%
	\$50,000-\$99,999	12.2%	20.9%	11.3%	22.8%
	\$100,000-\$149,999	15.4%	17.1%	6.1%	15.0%
	\$150,000 and over	17.3%	20.8%	7.6%	10.2%
Size of City	Large	13.6%	14.7%	7.3%	16.1%
	Moderate	16.2%	23.3%	9.0%	17.8%
	Small	11.0%	21.9%	11.4%	21.1%
	Rural	13.0%	23.2%	8.7%	23.2%
Gross Income 2019	Under \$50,000	7.8%	22.2%	10.0%	26.7%
	\$50,000-99,999	7.8%	9.5%	12.9%	21.6%
	\$100,000-199,999	17.8%	24.4%	8.9%	17.0%
	\$200,000-399,999	20.2%	25.6%	10.7%	18.5%
	\$400,000 & over	16.3%	19.9%	5.7%	12.8%
Full-Time Staff	One	10.8%	19.3%	8.8%	19.3%
	Two	13.8%	19.5%	5.2%	20.7%
	3 or More	18.2%	23.6%	10.8%	14.6%
Total		13.9%	20.7%	9.1%	18.5%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Demographics of All Respondents

		Total	
		Percent	Count
Type of Practice	Sole Proprietor	31.8%	318
	Partnership	1.4%	14
	LLC-C Corporation	1.7%	17
	LLC-Partnership	3.2%	32
	LLC-S Corporation	19.5%	195
	LLC-Disregarded Entity	7.9%	79
	Professional Corp.	2.4%	24
	S Corporation	26.4%	264
	C Corporation	5.8%	58
Census District	New England	5.2%	50
	Middle Atlantic	13.5%	130
	South Atlantic	21.5%	207
	East S. Central	2.6%	25
	West S. Central	7.8%	75
	East N. Central	14.3%	137
	West N. Central	8.6%	83
	Mountain	10.8%	104
	Pacific	15.6%	150
Median Household Income for Clients of Your Practice	Under \$50,000	5.5%	52
	\$50,000-\$99,999	47.4%	452
	\$100,000-\$149,999	26.3%	251
	\$150,000 and over	20.9%	199
Size of City	Large	28.8%	279
	Moderate	39.2%	380
	Small	24.8%	240
	Rural	7.2%	70
Gross Income 2019	Under \$50,000	14.5%	97
	\$50,000-99,999	17.8%	119
	\$100,000-199,999	21.1%	141
	\$200,000-399,999	25.3%	169
	\$400,000 & over	21.3%	142
Full-Time Staff	One	40.3%	374
	Two	19.3%	179
	3 or More	40.3%	374
Total		100.0%	1009

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Years in Public Practice

		Years in Public Practice		
		Count	Mean	Median
Type of Practice	Sole Proprietor	303	30.7	31.0
	Partnership	14	29.9	31.0
	LLC-C Corporation	17	24.9	25.0
	LLC-Partnership	30	26.0	27.5
	LLC-S Corporation	189	25.1	25.0
	LLC-Disregarded Entity	75	24.9	26.0
	Professional Corp.	22	37.5	40.0
	S Corporation	251	30.6	30.0
	C Corporation	55	29.2	30.0
Census District	New England	50	31.7	30.0
	Middle Atlantic	130	30.8	30.0
	South Atlantic	202	26.8	28.0
	East S. Central	25	28.0	29.0
	West S. Central	75	26.8	27.0
	East N. Central	137	31.6	32.0
	West N. Central	83	31.0	32.0
	Mountain	102	28.4	30.0
	Pacific	149	26.8	27.0
Median Household Income for Clients of Your Practice	Under \$50,000	50	23.9	24.0
	\$50,000-\$99,999	449	28.7	30.0
	\$100,000-\$149,999	250	29.9	31.5
	\$150,000 and over	195	29.3	30.0
Size of City	Large	276	28.2	30.0
	Moderate	377	28.3	30.0
	Small	235	30.1	30.0
	Rural	70	29.9	30.0
Gross Income 2019	Under \$50,000	94	27.5	30.0
	\$50,000-99,999	118	28.5	30.0
	\$100,000-199,999	133	30.9	31.0
	\$200,000-399,999	166	30.7	31.5
	\$400,000 & over	136	29.5	30.0
Full-Time Staff	One	364	28.6	30.0
	Two	173	29.6	30.0
	3 or More	360	29.5	30.0
Total		964	28.9	30.0



## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Median Household Income for Clients of Your Practice

		What is the median household income for clients of your practice?								Total
		Under \$25,000	\$25,000-\$34,999	\$35,000-\$49,999	\$50,000-\$74,999	\$75,000-\$99,999	\$100,000-\$149,999	\$150,000-\$199,999	\$200,000 and over	Count
Type of Practice	Sole Proprietor	1.7%	2.0%	4.6%	24.8%	27.5%	23.5%	9.6%	6.3%	302
	Partnership	.0%	.0%	7.1%	21.4%	21.4%	28.6%	7.1%	14.3%	14
	LLC-C Corporation	.0%	.0%	11.8%	17.6%	35.3%	11.8%	5.9%	17.6%	17
	LLC-Partnership	.0%	.0%	6.9%	6.9%	34.5%	13.8%	20.7%	17.2%	29
	LLC-S Corporation	.0%	1.1%	1.6%	14.4%	34.0%	25.0%	17.6%	6.4%	188
	LLC-Disregarded Entity	.0%	1.3%	5.3%	21.1%	28.9%	27.6%	10.5%	5.3%	76
	Professional Corp.	.0%	.0%	.0%	9.1%	31.8%	27.3%	22.7%	9.1%	22
	S Corporation	.4%	.4%	2.0%	15.1%	24.5%	33.9%	16.7%	6.9%	245
Census District	C Corporation	.0%	1.9%	7.4%	24.1%	27.8%	20.4%	11.1%	7.4%	54
	New England	2.0%	.0%	.0%	22.4%	24.5%	24.5%	16.3%	10.2%	49
	Middle Atlantic	.0%	3.1%	.8%	19.5%	37.5%	21.1%	10.2%	7.8%	128
	South Atlantic	.0%	.0%	5.5%	15.9%	28.9%	28.4%	14.4%	7.0%	201
	East S. Central	.0%	.0%	4.0%	24.0%	24.0%	32.0%	8.0%	8.0%	25
	West S. Central	.0%	2.7%	8.1%	12.2%	33.8%	17.6%	17.6%	8.1%	74
	East N. Central	.0%	1.5%	2.2%	20.7%	30.4%	25.9%	14.8%	4.4%	135
	West N. Central	.0%	.0%	7.5%	30.0%	26.3%	25.0%	8.8%	2.5%	80
Median Household Income for Clients of Your Practice	Mountain	1.9%	.0%	3.8%	23.1%	25.0%	27.9%	12.5%	5.8%	104
	Pacific	2.0%	1.4%	2.0%	12.2%	21.8%	32.7%	16.3%	11.6%	147
	Under \$50,000	11.5%	21.2%	67.3%	.0%	.0%	.0%	.0%	.0%	52
	\$50,000-\$99,999	.0%	.0%	.0%	39.8%	60.2%	.0%	.0%	.0%	452
Size of City	\$100,000-\$149,999	.0%	.0%	.0%	.0%	.0%	100.0%	.0%	.0%	251
	\$150,000 and over	.0%	.0%	.0%	.0%	.0%	.0%	65.8%	34.2%	199
	Large	1.1%	1.5%	2.2%	13.1%	23.4%	28.8%	19.3%	10.6%	274
	Moderate	.3%	.8%	2.4%	16.1%	29.2%	29.2%	15.0%	7.0%	373
Gross Income 2019	Small	.4%	1.3%	5.5%	27.1%	32.2%	21.6%	7.6%	4.2%	236
	Rural	1.4%	1.4%	10.1%	29.0%	33.3%	15.9%	5.8%	2.9%	69
	Under \$50,000	3.2%	3.2%	8.5%	23.4%	22.3%	21.3%	14.9%	3.2%	94
	\$50,000-99,999	.0%	2.6%	5.1%	26.5%	29.1%	19.7%	10.3%	6.8%	117
Full-Time Staff	\$100,000-199,999	.0%	.0%	3.7%	22.4%	27.6%	30.6%	9.7%	6.0%	134
	\$200,000-399,999	.0%	.6%	3.0%	17.7%	32.3%	26.8%	14.6%	4.9%	164
	\$400,000 & over	.0%	.0%	.0%	9.0%	23.3%	41.4%	15.0%	11.3%	133
	One	.8%	1.7%	4.7%	19.7%	25.8%	26.4%	12.5%	8.3%	360
Total	Two	.0%	.0%	5.3%	20.5%	32.2%	25.1%	13.5%	3.5%	171
	3 or More	.0%	.8%	1.4%	18.0%	29.0%	27.9%	15.2%	7.6%	355
Total		.6%	1.2%	3.7%	18.9%	28.5%	26.3%	13.7%	7.1%	954

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Gender

		Gender		Total
		Female	Male	Count
Type of Practice	Sole Proprietor	45.6%	54.4%	305
	Partnership	35.7%	64.3%	14
	LLC-C Corporation	58.8%	41.2%	17
	LLC-Partnership	33.3%	66.7%	30
	LLC-S Corporation	43.5%	56.5%	191
	LLC-Disregarded Entity	57.3%	42.7%	75
	Professional Corp.	22.7%	77.3%	22
	S Corporation	34.3%	65.7%	248
	C Corporation	50.9%	49.1%	55
Census District	New England	22.0%	78.0%	50
	Middle Atlantic	26.9%	73.1%	130
	South Atlantic	44.3%	55.7%	203
	East S. Central	40.0%	60.0%	25
	West S. Central	45.3%	54.7%	75
	East N. Central	39.3%	60.7%	135
	West N. Central	51.8%	48.2%	83
	Mountain	59.2%	40.8%	103
	Pacific	47.0%	53.0%	149
Median Household Income for Clients of Your Practice	Under \$50,000	51.9%	48.1%	52
	\$50,000-\$99,999	44.0%	56.0%	450
	\$100,000-\$149,999	40.0%	60.0%	250
	\$150,000 and over	39.8%	60.2%	196
Size of City	Large	35.6%	64.4%	275
	Moderate	45.0%	55.0%	378
	Small	45.4%	54.6%	240
	Rural	49.3%	50.7%	69
Gross Income 2019	Under \$50,000	40.4%	59.6%	94
	\$50,000-99,999	53.4%	46.6%	118
	\$100,000-199,999	39.3%	60.7%	135
	\$200,000-399,999	39.4%	60.6%	165
	\$400,000 & over	25.7%	74.3%	136
Full-Time Staff	One	47.2%	52.8%	362
	Two	41.0%	59.0%	173
	3 or More	36.3%	63.7%	358
Total		42.6%	57.4%	964

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials

		Credentials			
		Enrolled Agent	Certified Public Accountant	Registered/ Licensed Public Accountant or Accounting Practitioner	Accredited Business Advisor/ Accountant
Type of Practice	Sole Proprietor	38.4%	26.4%	10.1%	5.2%
	Partnership	42.9%	35.7%	14.3%	.0%
	LLC-C Corporation	35.3%	17.6%	.0%	5.9%
	LLC-Partnership	41.9%	22.6%	12.9%	19.4%
	LLC-S Corporation	48.7%	35.1%	7.9%	11.5%
	LLC-Disregarded Entity	39.2%	26.6%	7.6%	13.9%
	Professional Corp.	20.8%	70.8%	12.5%	8.3%
	S Corporation	49.2%	27.9%	10.9%	8.5%
	C Corporation	69.1%	9.1%	7.3%	18.2%
Census District	New England	32.7%	49.0%	10.2%	2.0%
	Middle Atlantic	41.6%	34.4%	14.4%	10.4%
	South Atlantic	44.8%	21.9%	9.5%	9.5%
	East S. Central	20.0%	48.0%	12.0%	.0%
	West S. Central	36.1%	29.2%	1.4%	8.3%
	East N. Central	44.8%	29.9%	6.7%	13.4%
	West N. Central	59.8%	28.0%	7.3%	9.8%
	Mountain	52.5%	19.8%	11.9%	13.9%
	Pacific	50.0%	30.4%	7.4%	7.4%
Median Household Income for Clients of Your Practice	Under \$50,000	37.3%	3.9%	3.9%	7.8%
	\$50,000-\$99,999	44.8%	23.0%	10.1%	9.9%
	\$100,000-\$149,999	49.6%	33.3%	9.8%	9.8%
	\$150,000 and over	42.6%	42.6%	8.1%	8.6%
Size of City	Large	48.7%	29.7%	8.8%	10.3%
	Moderate	45.5%	29.3%	9.0%	10.1%
	Small	40.9%	27.8%	9.3%	8.9%
	Rural	44.9%	26.1%	8.7%	5.8%
Gross Income 2019	Under \$50,000	32.2%	24.4%	8.9%	5.6%
	\$50,000-99,999	44.8%	19.8%	8.6%	6.9%
	\$100,000-199,999	54.1%	18.5%	12.6%	8.9%
	\$200,000-399,999	44.0%	32.1%	10.7%	10.1%
	\$400,000 & over	48.2%	43.3%	10.6%	10.6%
Full-Time Staff	One	44.2%	26.5%	7.7%	6.9%
	Two	46.0%	28.2%	11.5%	8.6%
	3 or More	48.2%	30.6%	11.4%	11.7%
Total		44.9%	28.6%	9.6%	9.3%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials (cont.)

		Credentials			
		Accredited Tax Advisor	Accredited Tax Preparer	Unlicensed Practitioner	Annual Filing Season Program- Record of Completion
Type of Practice	Sole Proprietor	12.7%	22.8%	8.8%	23.8%
	Partnership	.0%	.0%	7.1%	21.4%
	LLC-C Corporation	.0%	17.6%	11.8%	23.5%
	LLC-Partnership	29.0%	32.3%	9.7%	25.8%
	LLC-S Corporation	11.5%	15.7%	10.5%	13.6%
	LLC-Disregarded Entity	11.4%	12.7%	11.4%	21.5%
	Professional Corp.	4.2%	12.5%	8.3%	8.3%
	S Corporation	15.1%	22.9%	7.8%	15.5%
	C Corporation	32.7%	32.7%	9.1%	16.4%
Census District	New England	6.1%	16.3%	6.1%	8.2%
	Middle Atlantic	16.0%	26.4%	6.4%	14.4%
	South Atlantic	17.4%	23.4%	11.4%	24.4%
	East S. Central	12.0%	12.0%	8.0%	24.0%
	West S. Central	9.7%	23.6%	18.1%	18.1%
	East N. Central	14.9%	22.4%	11.2%	20.1%
	West N. Central	17.1%	19.5%	4.9%	14.6%
	Mountain	10.9%	15.8%	8.9%	26.7%
	Pacific	11.5%	15.5%	4.7%	10.1%
Median Household Income for Clients of Your Practice	Under \$50,000	7.8%	33.3%	9.8%	33.3%
	\$50,000-\$99,999	12.2%	20.9%	11.3%	22.8%
	\$100,000-\$149,999	15.4%	17.1%	6.1%	15.0%
	\$150,000 and over	17.3%	20.8%	7.6%	10.2%
Size of City	Large	13.6%	14.7%	7.3%	16.1%
	Moderate	16.2%	23.3%	9.0%	17.8%
	Small	11.0%	21.9%	11.4%	21.1%
	Rural	13.0%	23.2%	8.7%	23.2%
Gross Income 2019	Under \$50,000	7.8%	22.2%	10.0%	26.7%
	\$50,000-99,999	7.8%	9.5%	12.9%	21.6%
	\$100,000-199,999	17.8%	24.4%	8.9%	17.0%
	\$200,000-399,999	20.2%	25.6%	10.7%	18.5%
	\$400,000 & over	16.3%	19.9%	5.7%	12.8%
Full-Time Staff	One	10.8%	19.3%	8.8%	19.3%
	Two	13.8%	19.5%	5.2%	20.7%
	3 or More	18.2%	23.6%	10.8%	14.6%
Total		13.9%	20.7%	9.1%	18.5%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials (cont.)

		Credentials			
		Certified Financial Planner	Registered Investment Advisor	Accredited Retirement Advisor/ Elder Care Specialist	Certified Senior Advisor
Type of Practice	Sole Proprietor	2.9%	3.3%	.7%	1.0%
	Partnership	7.1%	7.1%	.0%	.0%
	LLC-C Corporation	.0%	.0%	.0%	.0%
	LLC-Partnership	3.2%	6.5%	.0%	.0%
	LLC-S Corporation	2.6%	4.7%	2.6%	.0%
	LLC-Disregarded Entity	2.5%	1.3%	1.3%	.0%
	Professional Corp.	.0%	4.2%	.0%	4.2%
	S Corporation	.8%	6.2%	3.1%	.8%
	C Corporation	1.8%	3.6%	3.6%	1.8%
Census District	New England	.0%	.0%	.0%	.0%
	Middle Atlantic	5.6%	4.0%	.0%	1.6%
	South Atlantic	1.5%	5.5%	1.0%	.5%
	East S. Central	4.0%	8.0%	.0%	.0%
	West S. Central	.0%	.0%	.0%	.0%
	East N. Central	.7%	5.2%	3.7%	.0%
	West N. Central	1.2%	8.5%	9.8%	2.4%
	Mountain	1.0%	.0%	3.0%	1.0%
	Pacific	4.1%	6.8%	.0%	.7%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	2.0%	2.0%	2.0%
	\$50,000-\$99,999	2.1%	3.7%	1.8%	.5%
	\$100,000-\$149,999	1.6%	5.3%	1.6%	.8%
	\$150,000 and over	3.6%	5.6%	2.5%	1.0%
Size of City	Large	2.2%	3.7%	1.8%	.0%
	Moderate	2.5%	6.3%	2.2%	1.1%
	Small	1.3%	2.1%	1.3%	.8%
	Rural	2.9%	5.8%	2.9%	1.4%
Gross Income 2019	Under \$50,000	1.1%	1.1%	2.2%	1.1%
	\$50,000-99,999	2.6%	.9%	.9%	.9%
	\$100,000-199,999	3.0%	3.7%	.0%	.7%
	\$200,000-399,999	2.4%	6.5%	3.6%	1.8%
	\$400,000 & over	2.8%	12.1%	3.5%	.7%
Full-Time Staff	One	3.0%	2.2%	.8%	.6%
	Two	.6%	3.4%	2.3%	.6%
	3 or More	2.4%	6.8%	3.0%	1.1%
Total		2.1%	4.3%	1.8%	.7%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Credentials

		Credentials			
		Enrolled Agent	Certified Public Accountant	Unlicensed Practitioner	Other Credentials
Type of Practice	Sole Proprietor	37.7%	25.9%	8.6%	54.6%
	Partnership	42.9%	35.7%	7.1%	28.6%
	LLC-C Corporation	35.3%	17.6%	11.8%	47.1%
	LLC-Partnership	40.6%	21.9%	9.4%	71.9%
	LLC-S Corporation	48.2%	34.7%	10.4%	44.0%
	LLC-Disregarded Entity	39.2%	26.6%	11.4%	50.6%
	Professional Corp.	20.8%	70.8%	8.3%	37.5%
	S Corporation	48.5%	27.5%	7.6%	51.5%
	C Corporation	66.7%	8.8%	8.8%	59.6%
Census District	New England	32.7%	49.0%	6.1%	32.7%
	Middle Atlantic	40.9%	33.9%	6.3%	57.5%
	South Atlantic	43.7%	21.4%	11.2%	58.7%
	East S. Central	20.0%	48.0%	8.0%	48.0%
	West S. Central	35.1%	28.4%	17.6%	43.2%
	East N. Central	44.4%	29.6%	11.1%	53.3%
	West N. Central	59.0%	27.7%	4.8%	48.2%
	Mountain	51.5%	19.4%	8.7%	48.5%
	Pacific	49.7%	30.2%	4.7%	45.6%
Median Household Income for Clients of Your Practice	Under \$50,000	36.5%	3.8%	9.6%	61.5%
	\$50,000-\$99,999	43.8%	22.5%	11.0%	53.9%
	\$100,000-\$149,999	49.2%	33.1%	6.0%	49.2%
	\$150,000 and over	42.2%	42.2%	7.5%	44.7%
Size of City	Large	48.0%	29.2%	7.2%	47.7%
	Moderate	44.4%	28.6%	8.8%	54.3%
	Small	40.8%	27.7%	11.3%	49.2%
	Rural	44.3%	25.7%	8.6%	54.3%
Gross Income 2019	Under \$50,000	31.2%	23.7%	9.7%	54.8%
	\$50,000-99,999	44.1%	19.5%	12.7%	50.0%
	\$100,000-199,999	52.1%	17.9%	8.6%	54.3%
	\$200,000-399,999	43.8%	32.0%	10.7%	56.8%
	\$400,000 & over	48.2%	43.3%	5.7%	46.8%
Full-Time Staff	One	43.5%	26.1%	8.7%	50.5%
	Two	44.7%	27.4%	5.0%	52.5%
	3 or More	48.0%	30.5%	10.8%	51.2%
Total		44.2%	28.2%	8.9%	51.2%

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Full-time Principals, Partners & Employees

		Principals/ Partners (Full-time)		Professional Staff (Full-time)		Support Staff (Full-time)		All Employees (Full-time)	
		Count	Mean	Count	Mean	Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	272	1.0	67	1.8	74	1.4	283	1.8
	Partnership	14	1.9	8	3.3	7	2.0	14	4.7
	LLC-C Corporation	14	1.2	8	9.5	6	1.5	15	6.8
	LLC-Partnership	27	1.8	15	3.1	14	2.3	27	4.7
	LLC-S Corporation	177	1.3	108	2.2	84	1.8	180	3.4
	LLC-Disregarded Entity	69	1.0	18	2.2	19	1.6	72	1.9
	Professional Corp.	23	1.3	12	2.8	12	1.6	23	3.6
	S Corporation	254	1.3	136	2.4	120	1.8	257	3.4
	C Corporation	51	1.4	27	2.7	29	1.9	53	3.7
Census District	New England	44	1.1	18	2.2	13	1.5	44	2.4
	Middle Atlantic	125	1.3	54	2.9	54	1.5	126	3.1
	South Atlantic	191	1.3	86	2.2	72	1.8	195	2.9
	East S. Central	19	1.1	10	1.6	10	1.4	22	2.3
	West S. Central	66	1.2	31	2.5	26	1.9	68	3.0
	East N. Central	124	1.3	65	2.5	59	1.7	128	3.3
	West N. Central	75	1.2	43	2.7	46	1.8	79	3.6
	Mountain	91	1.1	29	1.9	32	1.5	95	2.2
	Pacific	136	1.2	46	3.0	44	1.9	137	2.8
Median Household Income for Clients of Your Practice	Under \$50,000	41	1.1	10	1.4	10	1.6	43	1.8
	\$50,000-\$99,999	411	1.2	177	2.3	167	1.7	421	2.8
	\$100,000-\$149,999	233	1.3	107	2.3	98	1.9	237	3.1
	\$150,000 and over	179	1.3	84	3.1	74	1.6	185	3.2
Size of City	Large	260	1.2	101	3.0	90	1.9	264	2.9
	Moderate	340	1.3	163	2.5	144	1.9	350	3.2
	Small	212	1.2	102	2.1	100	1.5	219	2.8
	Rural	64	1.2	19	1.4	20	1.2	66	1.9
Gross Income 2019	Under \$50,000	78	1.1	8	1.3	7	1.0	78	1.3
	\$50,000-99,999	104	1.0	14	1.4	8	1.0	108	1.3
	\$100,000-199,999	132	1.1	25	1.5	35	1.3	136	1.7
	\$200,000-399,999	163	1.2	90	1.7	86	1.3	166	2.8
	\$400,000 & over	137	1.5	116	3.6	107	2.2	139	6.2
Full-Time Staff	One	364	1.0	8	1.0	2	1.0	374	1.0
	Two	174	1.2	66	1.0	77	1.0	179	2.0
	3 or More	365	1.4	325	2.8	288	1.9	374	5.3
Total		903	1.2	399	2.5	367	1.7	927	2.9

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Part-time Principals, Partners & Employees

		Principals/ Partners (Part-time)		Professional Staff (Part-time)		Support Staff (Part-time)		All Employees (Part-time)	
		Count	Mean	Count	Mean	Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	18	1.1	22	1.4	56	1.5	85	1.6
	Partnership	4	1.0	2	1.0	3	1.3	8	1.3
	LLC-C Corporation	1	1.0	6	1.0	1	2.0	6	1.5
	LLC-Partnership	7	1.6	6	1.5	6	1.0	15	1.7
	LLC-S Corporation	12	1.2	38	1.5	58	1.6	85	1.9
	LLC-Disregarded Entity	5	1.0	17	1.1	21	1.9	38	1.7
	Professional Corp.	2	1.0	2	1.0	6	2.0	10	1.6
	S Corporation	14	1.1	53	1.6	85	1.5	119	1.9
	C Corporation	4	1.0	9	1.7	17	1.3	23	1.8
Census District	New England	4	1.0	8	1.8	13	3.0	22	2.6
	Middle Atlantic	5	1.0	21	1.1	34	1.4	50	1.5
	South Atlantic	11	1.1	30	1.6	52	1.4	83	1.6
	East S. Central	2	1.5	3	1.3	6	1.3	10	1.5
	West S. Central	11	1.2	10	1.1	18	1.2	32	1.4
	East N. Central	10	1.0	28	1.5	35	1.8	58	2.0
	West N. Central	4	1.5	12	1.7	23	1.5	29	2.1
	Mountain	8	1.0	13	1.2	20	1.6	33	1.7
	Pacific	13	1.2	24	1.5	45	1.6	63	1.9
Median Household Income for Clients of Your Practice	Under \$50,000	7	1.0	7	1.1	5	1.4	18	1.2
	\$50,000-\$99,999	24	1.0	66	1.5	105	1.6	162	1.8
	\$100,000-\$149,999	19	1.2	41	1.4	81	1.6	116	1.8
	\$150,000 and over	19	1.2	32	1.3	50	1.4	80	1.7
Size of City	Large	26	1.2	40	1.5	67	1.5	104	1.8
	Moderate	23	1.0	68	1.3	100	1.6	160	1.7
	Small	14	1.1	32	1.6	64	1.4	93	1.7
	Rural	6	1.2	9	1.6	17	2.2	26	2.2
Gross Income 2019	Under \$50,000	10	1.0	4	1.3	8	1.1	20	1.2
	\$50,000-99,999	9	1.0	9	1.4	19	1.3	33	1.4
	\$100,000-199,999	9	1.0	13	1.1	40	1.6	55	1.6
	\$200,000-399,999	9	1.3	31	1.3	58	1.4	83	1.6
	\$400,000 & over	9	1.6	47	1.7	57	1.6	83	2.2
Full-Time Staff	One	16	1.1	45	1.4	88	1.7	126	1.8
	Two	14	1.1	30	1.3	51	1.3	79	1.5
	3 or More	15	1.3	74	1.4	108	1.6	158	1.9
Total		69	1.1	155	1.5	255	1.6	392	1.8



## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Seasonal Principals, Partners & Employees

		Principals/ Partners (Seasonal)		Professional Staff (Seasonal)		Support Staff (Seasonal)		All Employees (Seasonal)	
		Count	Mean	Count	Mean	Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	12	1.1	22	1.6	43	1.4	73	1.5
	Partnership	1	1.0	1	2.0	3	1.7	4	2.0
	LLC-C Corporation	0	.	3	1.7	2	1.0	5	1.4
	LLC-Partnership	0	.	4	1.8	6	2.3	8	2.6
	LLC-S Corporation	5	2.0	27	1.8	44	1.8	58	2.3
	LLC-Disregarded Entity	1	1.0	8	1.0	10	1.2	16	1.3
	Professional Corp.	0	.	0	.	3	1.7	3	1.7
	S Corporation	7	1.3	33	2.1	50	1.6	74	2.1
	C Corporation	2	1.5	6	9.7	6	3.0	12	6.6
Census District	New England	1	1.0	4	3.0	6	1.7	10	2.3
	Middle Atlantic	5	1.0	20	1.8	30	1.8	45	2.1
	South Atlantic	5	1.4	16	2.0	27	1.3	44	1.7
	East S. Central	2	1.0	2	1.0	3	1.3	7	1.1
	West S. Central	4	1.5	4	3.3	8	2.3	15	2.5
	East N. Central	2	1.5	22	1.4	24	1.7	37	2.0
	West N. Central	3	1.0	14	2.5	19	2.1	28	2.8
	Mountain	3	2.3	10	5.5	21	1.7	27	3.6
	Pacific	3	1.0	12	1.4	27	1.3	37	1.5
Median Household Income for Clients of Your Practice	Under \$50,000	3	1.0	8	2.9	9	2.3	18	2.6
	\$50,000-\$99,999	15	1.1	46	2.5	82	1.6	121	2.1
	\$100,000-\$149,999	9	1.2	30	1.9	45	1.7	69	2.1
	\$150,000 and over	2	3.5	17	1.9	23	1.7	37	2.1
Size of City	Large	12	1.8	35	1.5	35	1.7	67	2.0
	Moderate	7	1.0	32	3.3	70	1.6	92	2.4
	Small	7	1.0	31	2.0	44	1.8	69	2.1
	Rural	3	1.0	6	1.8	15	1.3	22	1.5
Gross Income 2019	Under \$50,000	7	1.4	3	2.3	4	1.5	11	2.1
	\$50,000-99,999	3	1.0	7	1.1	11	1.1	16	1.4
	\$100,000-199,999	4	1.5	11	5.0	26	1.2	37	2.5
	\$200,000-399,999	4	1.0	27	1.8	26	1.6	53	1.8
	\$400,000 & over	2	2.0	24	2.0	44	2.0	52	2.7
Full-Time Staff	One	7	1.4	24	1.3	51	1.3	75	1.4
	Two	5	1.2	14	4.0	34	1.4	46	2.3
	3 or More	8	1.3	61	2.1	76	1.9	118	2.4
Total		29	1.3	104	2.2	168	1.6	254	2.1

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Practice Characteristics

		Years in Public 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	30.7	1.8	1.6	1.0	\$89,019
	Partnership	29.9	4.7	1.3	1.9	\$108,660
	LLC-C Corporation	24.9	6.8	1.5	1.2	\$90,530
	LLC-Partnership	26.0	4.7	1.7	1.8	\$103,618
	LLC-S Corporation	25.1	3.4	1.9	1.3	\$125,300
	LLC-Disregarded Entity	24.9	1.9	1.7	1.0	\$76,750
	Professional Corp.	37.5	3.6	1.6	1.3	\$117,196
	S Corporation	30.6	3.4	1.9	1.3	\$143,178
	C Corporation	29.2	3.7	1.8	1.4	\$102,849
Census District	New England	31.7	2.4	2.6	1.1	\$114,625
	Middle Atlantic	30.8	3.1	1.5	1.3	\$110,844
	South Atlantic	26.8	2.9	1.6	1.3	\$109,124
	East S. Central	28.0	2.3	1.5	1.1	\$87,474
	West S. Central	26.8	3.0	1.4	1.2	\$97,479
	East N. Central	31.6	3.3	2.0	1.3	\$119,793
	West N. Central	31.0	3.6	2.1	1.2	\$104,744
	Mountain	28.4	2.2	1.7	1.1	\$111,504
	Pacific	26.8	2.8	1.9	1.2	\$125,357
Median Household Income for Clients of Your Practice	Under \$50,000	23.9	1.8	1.2	1.1	\$72,064
	\$50,000-\$99,999	28.7	2.8	1.8	1.2	\$91,794
	\$100,000-\$149,999	29.9	3.1	1.8	1.3	\$136,321
	\$150,000 and over	29.3	3.2	1.7	1.3	\$129,261
Size of City	Large	28.2	2.9	1.8	1.2	\$116,859
	Moderate	28.3	3.2	1.7	1.3	\$118,918
	Small	30.1	2.8	1.7	1.2	\$99,477
	Rural	29.9	1.9	2.2	1.2	\$88,450
Gross Income 2019	Under \$50,000	27.5	1.3	1.2	1.1	\$22,990
	\$50,000-99,999	28.5	1.3	1.4	1.0	\$62,423
	\$100,000-199,999	30.9	1.7	1.6	1.1	\$100,326
	\$200,000-399,999	30.7	2.8	1.6	1.2	\$135,353
	\$400,000 & over	29.5	6.2	2.2	1.5	\$178,633
Full-Time Staff	One	28.6	1.0	1.8	1.0	\$114,053
	Two	29.6	2.0	1.5	1.2	\$106,556
	3 or More	29.5	5.3	1.9	1.4	\$111,467
Total		28.9	2.9	1.8	1.2	\$111,639

## NATIONAL PRACTICE DEMOGRAPHICS

### NATIONAL: Practice Characteristics continued

		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	\$143,418	\$63,179	\$151,968	\$70,947
	Partnership	\$589,250	\$231,810	\$634,523	\$260,548
	LLC-C Corporation	\$987,680	\$260,237	\$1,048,773	\$176,220
	LLC-Partnership	\$549,664	\$134,889	\$636,141	\$172,646
	LLC-S Corporation	\$339,031	\$106,814	\$356,412	\$112,911
	LLC-Disregarded Entity	\$145,749	\$59,613	\$150,954	\$63,046
	Professional Corp.	\$253,307	\$96,285	\$285,030	\$148,342
	S Corporation	\$469,630	\$136,639	\$489,162	\$136,349
	C Corporation	\$335,441	\$93,444	\$361,386	\$77,360
Census District	New England	\$230,922	\$106,419	\$240,592	\$111,111
	Middle Atlantic	\$328,365	\$111,017	\$334,525	\$114,083
	South Atlantic	\$280,096	\$108,822	\$291,590	\$106,883
	East S. Central	\$213,976	\$75,770	\$216,184	\$65,981
	West S. Central	\$249,315	\$97,801	\$289,287	\$94,342
	East N. Central	\$450,284	\$111,641	\$465,216	\$119,703
	West N. Central	\$329,802	\$100,176	\$342,363	\$116,627
	Mountain	\$187,675	\$51,887	\$193,064	\$58,642
	Pacific	\$358,092	\$113,097	\$398,799	\$121,117
Median Household Income for Clients of Your Practice	Under \$50,000	\$99,382	\$42,718	\$101,766	\$45,807
	\$50,000-\$99,999	\$236,431	\$77,550	\$249,363	\$88,353
	\$100,000-\$149,999	\$382,249	\$101,788	\$407,611	\$114,779
	\$150,000 and over	\$416,871	\$162,425	\$435,950	\$137,974
Size of City	Large	\$316,849	\$115,427	\$340,786	\$107,299
	Moderate	\$352,444	\$102,280	\$373,145	\$114,758
	Small	\$265,821	\$91,915	\$272,513	\$97,887
	Rural	\$160,782	\$54,879	\$172,960	\$67,151
Gross Income 2019	Under \$50,000	\$24,998	\$15,616	\$29,696	\$17,483
	\$50,000-99,999	\$69,905	\$34,564	\$73,402	\$38,852
	\$100,000-199,999	\$140,937	\$67,493	\$152,156	\$64,962
	\$200,000-399,999	\$286,145	\$101,928	\$294,837	\$116,702
	\$400,000 & over	\$900,004	\$243,326	\$937,702	\$240,163
Full-Time Staff	One	\$112,654	\$56,820	\$116,344	\$61,965
	Two	\$213,361	\$88,310	\$220,548	\$94,830
	3 or More	\$602,482	\$165,974	\$639,875	\$167,779
Total		\$309,543	\$101,158	\$326,953	\$105,393

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Average Fees

		Form 706 (Estates) Average Fee	Form 709 (Gift Tax) Average Fee	Form 940 (Federal Unem- ployment) Average Fee	Form 943 (Employer's Quarterly for Farms) Average Fee
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$1,492	\$468	\$80	\$99
	Partnership	\$1,317	\$592	\$66	\$75
	LLC-C Corporation	\$425	\$415	\$68	\$100
	LLC-Partnership	\$2,138	\$570	\$83	\$66
	LLC-S Corporation	\$594	\$310	\$85	\$106
	LLC-Disregarded Entity	\$691	\$342	\$65	\$142
	Professional Corp.	\$1,100	\$493	\$81	\$48
	S Corporation	\$1,727	\$416	\$77	\$86
	C Corporation	\$1,202	\$527	\$75	\$56
Census District	New England	\$1,581	\$466	\$68	.
	Middle Atlantic	\$1,086	\$443	\$73	\$104
	South Atlantic	\$856	\$421	\$89	\$121
	East S. Central	\$3,975	\$313	\$64	\$250
	West S. Central	\$1,470	\$447	\$86	\$113
	East N. Central	\$874	\$323	\$61	\$53
	West N. Central	\$1,023	\$307	\$44	\$58
	Mountain	\$695	\$353	\$65	\$80
	Pacific	\$1,905	\$555	\$116	\$104
Median Household Income for Clients of Your Practice	Under \$50,000	\$355	\$217	\$69	\$145
	\$50,000-\$99,999	\$1,080	\$306	\$64	\$79
	\$100,000-\$149,999	\$1,413	\$422	\$87	\$83
	\$150,000 and over	\$1,505	\$671	\$106	\$152
Size of City	Large	\$1,142	\$455	\$98	\$117
	Moderate	\$1,461	\$476	\$83	\$90
	Small	\$1,099	\$293	\$57	\$88
	Rural	\$1,048	\$334	\$53	\$86
Gross Income 2019	Under \$50,000	\$937	\$376	\$87	\$98
	\$50,000-99,999	\$1,179	\$299	\$68	\$114
	\$100,000-199,999	\$884	\$429	\$75	\$120
	\$200,000-399,999	\$1,479	\$437	\$65	\$94
	\$400,000 & over	\$1,753	\$527	\$106	\$74
Full-Time Staff	One	\$1,263	\$401	\$73	\$97
	Two	\$926	\$425	\$81	\$82
	3 or More	\$1,479	\$431	\$79	\$94
Total		\$1,289	\$421	\$78	\$94

## FEES FOR SERVICES: NATIONAL AVERAGES

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

		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	Form 1065 (Partner- ship) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$614	\$282	\$200	\$521	\$640
	Partnership	\$1,245	\$767	\$151	\$804	\$1,128
	LLC-C Corporation	\$575	\$444	\$336	\$347	\$1,079
	LLC-Partnership	\$850	\$332	\$247	\$724	\$891
	LLC-S Corporation	\$642	\$317	\$224	\$622	\$726
	LLC-Disregarded Entity	\$684	\$295	\$189	\$461	\$603
	Professional Corp.	\$542	\$460	\$300	\$572	\$854
	S Corporation	\$866	\$326	\$227	\$611	\$789
	C Corporation	\$890	\$391	\$269	\$627	\$766
Census District	New England	\$638	\$285	\$229	\$427	\$656
	Middle Atlantic	\$944	\$303	\$242	\$469	\$797
	South Atlantic	\$688	\$339	\$234	\$596	\$770
	East S. Central	\$497	\$217	\$154	\$300	\$488
	West S. Central	\$569	\$313	\$206	\$629	\$657
	East N. Central	\$667	\$273	\$180	\$531	\$647
	West N. Central	\$555	\$267	\$187	\$463	\$634
	Mountain	\$482	\$310	\$219	\$573	\$616
	Pacific	\$1,035	\$432	\$244	\$757	\$929
Median Household Income for Clients of Your Practice	Under \$50,000	\$370	\$199	\$132	\$346	\$472
	\$50,000-\$99,999	\$620	\$256	\$182	\$454	\$591
	\$100,000-\$149,999	\$756	\$320	\$236	\$574	\$766
	\$150,000 and over	\$958	\$497	\$310	\$817	\$1,027
Size of City	Large	\$913	\$387	\$267	\$729	\$877
	Moderate	\$694	\$325	\$214	\$572	\$731
	Small	\$605	\$252	\$180	\$409	\$575
	Rural	\$541	\$264	\$173	\$455	\$635
Gross Income 2019	Under \$50,000	\$595	\$263	\$185	\$476	\$610
	\$50,000-99,999	\$628	\$280	\$189	\$504	\$562
	\$100,000-199,999	\$725	\$284	\$207	\$508	\$645
	\$200,000-399,999	\$655	\$303	\$215	\$590	\$747
	\$400,000 & over	\$898	\$433	\$268	\$724	\$947
Full-Time Staff	One	\$767	\$308	\$210	\$580	\$690
	Two	\$669	\$333	\$222	\$551	\$688
	3 or More	\$776	\$344	\$228	\$600	\$807
Total		\$735	\$323	\$220	\$576	\$733

## FEES FOR SERVICES: NATIONAL AVERAGES

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

		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
Type of Practice	Sole Proprietor	\$872	\$830	\$36	\$169	\$101
	Partnership	\$1,308	\$1,342	\$45	\$930	\$667
	LLC-C Corporation	\$1,272	\$1,206	\$45	\$194	\$116
	LLC-Partnership	\$1,044	\$1,031	\$54	\$190	\$117
	LLC-S Corporation	\$881	\$862	\$43	\$179	\$123
	LLC-Disregarded Entity	\$824	\$746	\$40	\$191	\$117
	Professional Corp.	\$906	\$785	\$26	\$131	\$104
	S Corporation	\$924	\$1,000	\$49	\$177	\$109
	C Corporation	\$932	\$851	\$35	\$232	\$114
Census District	New England	\$988	\$918	\$44	\$172	\$90
	Middle Atlantic	\$1,111	\$1,117	\$39	\$208	\$105
	South Atlantic	\$901	\$836	\$42	\$198	\$116
	East S. Central	\$684	\$675	\$30	\$148	\$104
	West S. Central	\$859	\$728	\$39	\$180	\$97
	East N. Central	\$744	\$783	\$39	\$160	\$107
	West N. Central	\$783	\$767	\$38	\$148	\$92
	Mountain	\$671	\$694	\$39	\$142	\$110
	Pacific	\$1,128	\$1,223	\$45	\$275	\$167
Median Household Income for Clients of Your Practice	Under \$50,000	\$576	\$629	\$37	\$134	\$83
	\$50,000-\$99,999	\$723	\$708	\$34	\$147	\$88
	\$100,000-\$149,999	\$980	\$1,008	\$41	\$201	\$117
	\$150,000 and over	\$1,248	\$1,200	\$62	\$333	\$210
Size of City	Large	\$1,027	\$1,062	\$49	\$222	\$133
	Moderate	\$928	\$894	\$39	\$198	\$126
	Small	\$749	\$722	\$32	\$158	\$85
	Rural	\$757	\$759	\$39	\$147	\$96
Gross Income 2019	Under \$50,000	\$725	\$634	\$36	\$185	\$107
	\$50,000-99,999	\$715	\$826	\$35	\$176	\$94
	\$100,000-199,999	\$772	\$776	\$39	\$179	\$127
	\$200,000-399,999	\$868	\$899	\$44	\$165	\$112
	\$400,000 & over	\$1,190	\$1,180	\$47	\$265	\$141
Full-Time Staff	One	\$868	\$897	\$41	\$185	\$115
	Two	\$857	\$860	\$32	\$170	\$103
	3 or More	\$986	\$943	\$47	\$211	\$126
Total		\$913	\$903	\$42	\$192	\$118

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: 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
Type of Practice	Sole Proprietor	\$130	\$53	\$189	\$61	\$36
	Partnership	\$588	\$25	\$2,625	\$40	\$20
	LLC-C Corporation	\$124	\$57	\$136	\$63	\$40
	LLC-Partnership	\$128	\$67	\$192	\$87	\$60
	LLC-S Corporation	\$164	\$86	\$173	\$67	\$43
	LLC-Disregarded Entity	\$140	\$64	\$122	\$53	\$37
	Professional Corp.	\$131	\$91	\$145	\$75	\$30
	S Corporation	\$127	\$66	\$182	\$71	\$48
	C Corporation	\$157	\$64	\$219	\$68	\$42
Census District	New England	\$100	\$53	\$130	\$30	\$33
	Middle Atlantic	\$150	\$65	\$204	\$99	\$54
	South Atlantic	\$147	\$78	\$244	\$73	\$46
	East S. Central	\$148	\$62	\$143	\$58	\$47
	West S. Central	\$127	\$58	\$145	\$57	\$42
	East N. Central	\$139	\$53	\$147	\$62	\$34
	West N. Central	\$101	\$61	\$205	\$54	\$31
	Mountain	\$113	\$58	\$112	\$40	\$33
	Pacific	\$199	\$64	\$333	\$60	\$37
Median Household Income for Clients of Your Practice	Under \$50,000	\$76	\$63	\$123	\$58	\$42
	\$50,000-\$99,999	\$113	\$55	\$142	\$58	\$37
	\$100,000-\$149,999	\$152	\$65	\$194	\$71	\$39
	\$150,000 and over	\$248	\$93	\$467	\$83	\$54
Size of City	Large	\$176	\$84	\$216	\$88	\$51
	Moderate	\$155	\$52	\$213	\$60	\$38
	Small	\$106	\$56	\$185	\$51	\$31
	Rural	\$100	\$79	\$155	\$53	\$42
Gross Income 2019	Under \$50,000	\$146	\$60	\$199	\$41	\$28
	\$50,000-99,999	\$121	\$47	\$205	\$58	\$33
	\$100,000-199,999	\$160	\$78	\$163	\$78	\$37
	\$200,000-399,999	\$140	\$73	\$187	\$59	\$39
	\$400,000 & over	\$163	\$59	\$264	\$68	\$44
Full-Time Staff	One	\$147	\$68	\$201	\$77	\$40
	Two	\$135	\$59	\$159	\$44	\$30
	3 or More	\$150	\$64	\$221	\$68	\$49
Total		\$145	\$65	\$200	\$66	\$41

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees

		Form 706 (Estates) Minimum Fee	Form 706 (Estates) Hourly Fee	Form 709 (Gift Tax) Minimum Fee	Form 709 (Gift Tax) Hourly Fee
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$1,131.95	\$176.16	\$451.05	\$169.26
	Partnership	\$958.33	\$212.50	\$529.17	\$175.00
	LLC-C Corporation	\$275.00	\$120.00	\$293.75	\$120.00
	LLC-Partnership	\$1,812.50	\$278.00	\$578.57	\$264.17
	LLC-S Corporation	\$792.83	\$181.88	\$290.82	\$184.77
	LLC-Disregarded Entity	\$567.58	\$133.93	\$313.33	\$141.07
	Professional Corp.	\$1,286.88	\$218.75	\$427.50	\$222.00
	S Corporation	\$2,423.40	\$181.31	\$394.53	\$181.20
	C Corporation	\$714.29	\$350.13	\$374.25	\$196.00
Census District	New England	\$791.85	\$163.67	\$351.71	\$166.88
	Middle Atlantic	\$759.49	\$198.26	\$381.18	\$194.78
	South Atlantic	\$813.82	\$160.00	\$382.93	\$162.25
	East S. Central	\$4,131.50	\$192.00	\$187.75	\$167.00
	West S. Central	\$856.25	\$203.90	\$478.68	\$179.88
	East N. Central	\$3,569.25	\$175.78	\$301.32	\$169.50
	West N. Central	\$933.33	\$311.38	\$254.06	\$147.82
	Mountain	\$940.96	\$152.92	\$381.43	\$168.57
	Pacific	\$1,710.62	\$194.62	\$555.91	\$202.22
Median Household Income for Clients of Your Practice	Under \$50,000	\$406.73	\$113.33	\$217.50	\$146.67
	\$50,000-\$99,999	\$1,484.18	\$184.62	\$270.82	\$156.19
	\$100,000-\$149,999	\$1,492.78	\$174.31	\$465.41	\$175.59
	\$150,000 and over	\$1,155.16	\$209.51	\$529.08	\$207.17
Size of City	Large	\$1,241.67	\$192.36	\$473.31	\$192.09
	Moderate	\$1,841.15	\$187.02	\$396.33	\$187.85
	Small	\$759.90	\$195.15	\$294.88	\$153.59
	Rural	\$683.88	\$142.75	\$276.56	\$131.15
Gross Income 2019	Under \$50,000	\$638.75	\$155.77	\$334.76	\$155.88
	\$50,000-99,999	\$510.15	\$157.05	\$471.79	\$161.19
	\$100,000-199,999	\$1,068.90	\$162.93	\$377.28	\$160.26
	\$200,000-399,999	\$1,356.94	\$238.37	\$412.62	\$181.03
	\$400,000 & over	\$1,422.20	\$200.97	\$431.47	\$201.25
Full-Time Staff	One	\$982.49	\$176.38	\$423.88	\$176.85
	Two	\$935.48	\$160.98	\$434.40	\$176.52
	3 or More	\$1,775.11	\$202.15	\$363.95	\$174.37
Total		\$1,340.06	\$188.63	\$392.49	\$178.79



## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Form 940 (Federal Unem- ployment) Minimum Fee	Form 940 (Federal Unem- ployment) Hourly Fee	Form 941 (Employer's Quarterly) Minimum Fee	Form 941 (Employer's Quarterly) Hourly Fee	Form 943 (Employer's Quarterly for Farms) Minimum Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$67.54	\$110.70	\$80.30	\$113.68	\$77.42
	Partnership	\$58.13	\$100.00	\$67.50	\$100.00	\$55.00
	LLC-C Corporation	\$73.00	\$80.00	\$77.50	\$80.00	\$107.50
	LLC-Partnership	\$70.00	\$132.00	\$80.00	\$132.00	\$74.17
	LLC-S Corporation	\$81.41	\$108.28	\$90.35	\$111.11	\$115.41
	LLC-Disregarded Entity	\$55.00	\$103.25	\$74.63	\$103.25	\$104.38
	Professional Corp.	\$91.11	\$110.00	\$102.22	\$103.75	\$66.25
	S Corporation	\$77.32	\$115.03	\$90.88	\$116.21	\$100.07
	C Corporation	\$74.62	\$127.73	\$92.14	\$122.41	\$62.27
Census District	New England	\$68.89	\$93.33	\$79.71	\$96.00	\$50.00
	Middle Atlantic	\$67.62	\$120.56	\$88.98	\$127.74	\$105.56
	South Atlantic	\$83.17	\$103.48	\$93.50	\$105.44	\$119.57
	East S. Central	\$46.25	\$116.00	\$60.50	\$131.00	\$148.75
	West S. Central	\$97.06	\$121.00	\$110.05	\$120.29	\$107.92
	East N. Central	\$56.18	\$116.05	\$71.03	\$118.76	\$44.11
	West N. Central	\$42.78	\$90.15	\$62.97	\$92.85	\$51.19
	Mountain	\$73.86	\$96.82	\$82.97	\$94.78	\$105.50
	Pacific	\$81.58	\$128.98	\$87.84	\$128.98	\$87.75
Median Household Income for Clients of Your Practice	Under \$50,000	\$73.57	\$71.25	\$98.75	\$71.25	\$106.25
	\$50,000-\$99,999	\$62.79	\$95.30	\$77.15	\$96.95	\$71.30
	\$100,000-\$149,999	\$75.43	\$121.36	\$84.70	\$125.66	\$92.18
	\$150,000 and over	\$94.74	\$139.96	\$107.03	\$137.93	\$140.11
Size of City	Large	\$88.55	\$126.42	\$97.53	\$127.92	\$111.61
	Moderate	\$72.26	\$111.11	\$86.32	\$115.08	\$80.64
	Small	\$60.81	\$105.49	\$75.14	\$104.08	\$90.94
	Rural	\$48.46	\$93.69	\$67.07	\$95.36	\$73.67
Gross Income 2019	Under \$50,000	\$80.60	\$104.21	\$90.93	\$104.74	\$115.00
	\$50,000-99,999	\$58.93	\$113.21	\$76.85	\$111.17	\$108.75
	\$100,000-199,999	\$67.49	\$114.05	\$86.86	\$122.81	\$105.10
	\$200,000-399,999	\$69.64	\$102.64	\$83.21	\$107.98	\$94.20
	\$400,000 & over	\$85.54	\$115.16	\$93.72	\$113.64	\$68.84
Full-Time Staff	One	\$68.95	\$126.10	\$88.52	\$127.37	\$94.25
	Two	\$59.58	\$112.05	\$77.19	\$110.96	\$80.00
	3 or More	\$80.49	\$100.40	\$89.71	\$104.13	\$89.52
Total		\$73.00	\$111.95	\$86.21	\$113.53	\$90.27

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Form 943 (Employer's Quarterly for Farms) Hourly Fee	Form 990 (Exempt Organ- ization) Minimum Fee	Form 990 (Exempt Organ- ization) Hourly Fee	Form 1040 (Itemized Sch A & State) Minimum Fee	Form 1040 (Itemized Sch A & State) Hourly Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$113.13	\$506.74	\$163.02	\$220.52	\$148.13
	Partnership	\$100.00	\$793.75	\$175.00	\$310.85	\$148.75
	LLC-C Corporation	\$90.00	\$565.00	\$172.50	\$290.91	\$166.25
	LLC-Partnership	\$130.63	\$1,450.00	\$184.17	\$295.41	\$185.00
	LLC-S Corporation	\$118.09	\$578.76	\$175.91	\$260.03	\$171.69
	LLC-Disregarded Entity	\$116.50	\$533.75	\$140.50	\$231.02	\$126.19
	Professional Corp.	\$85.00	\$593.75	\$173.33	\$360.89	\$209.44
	S Corporation	\$119.05	\$686.22	\$172.70	\$259.31	\$169.25
	C Corporation	\$120.00	\$589.80	\$204.64	\$262.26	\$178.40
Census District	New England	\$120.00	\$587.50	\$156.36	\$220.50	\$140.00
	Middle Atlantic	\$118.75	\$847.56	\$198.83	\$249.34	\$163.43
	South Atlantic	\$95.73	\$613.45	\$182.17	\$256.04	\$158.68
	East S. Central	\$151.67	\$346.38	\$131.00	\$169.13	\$141.00
	West S. Central	\$146.43	\$518.08	\$174.00	\$247.37	\$159.68
	East N. Central	\$106.86	\$488.83	\$157.90	\$231.11	\$162.14
	West N. Central	\$93.36	\$408.45	\$162.10	\$198.70	\$137.07
	Mountain	\$89.00	\$542.27	\$157.19	\$249.93	\$141.08
	Pacific	\$145.05	\$748.77	\$170.00	\$296.48	\$181.20
Median Household Income for Clients of Your Practice	Under \$50,000	\$71.25	\$397.73	\$135.00	\$156.80	\$92.50
	\$50,000-\$99,999	\$95.85	\$499.65	\$157.93	\$214.59	\$140.19
	\$100,000-\$149,999	\$124.32	\$674.03	\$167.32	\$252.54	\$167.50
	\$150,000 and over	\$164.43	\$806.82	\$194.09	\$341.96	\$191.10
Size of City	Large	\$139.81	\$752.57	\$186.48	\$291.42	\$179.30
	Moderate	\$124.75	\$598.97	\$178.23	\$249.56	\$164.20
	Small	\$92.13	\$487.51	\$154.00	\$199.53	\$135.59
	Rural	\$99.67	\$421.26	\$122.12	\$204.26	\$130.57
Gross Income 2019	Under \$50,000	\$130.56	\$522.67	\$142.50	\$217.08	\$140.41
	\$50,000-99,999	\$133.75	\$545.62	\$182.63	\$216.78	\$141.47
	\$100,000-199,999	\$105.73	\$548.07	\$152.98	\$231.66	\$158.51
	\$200,000-399,999	\$101.18	\$552.43	\$170.03	\$253.43	\$172.00
	\$400,000 & over	\$119.04	\$756.64	\$186.24	\$322.96	\$179.36
Full-Time Staff	One	\$143.71	\$579.86	\$181.40	\$237.74	\$160.00
	Two	\$110.00	\$608.34	\$174.09	\$246.19	\$163.59
	3 or More	\$99.83	\$629.07	\$168.47	\$266.91	\$163.78
Total		\$116.49	\$610.40	\$171.48	\$249.29	\$161.34

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Form 1040 (Not Itemized & State) Minimum Fee	Form 1040 (Not Itemized & State) Hourly Fee	Form 1041 (Fiduciary) Minimum Fee	Form 1041 (Fiduciary) Hourly Fee	Form 1065 (Partner- ship) Minimum Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$195.60	\$140.05	\$415.62	\$159.02	\$515.86
	Partnership	\$138.09	\$125.00	\$613.50	\$160.00	\$626.92
	LLC-C Corporation	\$228.89	\$107.50	\$292.86	\$172.50	\$862.50
	LLC-Partnership	\$224.71	\$180.00	\$715.00	\$198.57	\$712.50
	LLC-S Corporation	\$199.04	\$156.99	\$475.67	\$183.68	\$551.89
	LLC-Disregarded Entity	\$170.07	\$124.74	\$342.96	\$142.65	\$473.95
	Professional Corp.	\$250.91	\$205.00	\$466.25	\$195.56	\$741.15
	S Corporation	\$196.23	\$164.23	\$473.73	\$180.83	\$598.32
	C Corporation	\$201.90	\$194.98	\$457.69	\$187.00	\$529.58
Census District	New England	\$190.30	\$138.53	\$400.86	\$140.94	\$593.15
	Middle Atlantic	\$188.57	\$158.74	\$379.75	\$183.93	\$604.20
	South Atlantic	\$189.68	\$151.48	\$474.76	\$179.35	\$574.67
	East S. Central	\$124.00	\$131.00	\$367.82	\$167.00	\$361.50
	West S. Central	\$304.46	\$158.38	\$549.93	\$165.56	\$593.81
	East N. Central	\$159.44	\$151.73	\$366.40	\$160.68	\$503.34
	West N. Central	\$156.26	\$135.73	\$365.73	\$150.46	\$424.50
	Mountain	\$200.43	\$143.26	\$448.83	\$160.91	\$523.45
	Pacific	\$213.58	\$168.89	\$553.32	\$191.63	\$659.66
Median Household Income for Clients of Your Practice	Under \$50,000	\$105.28	\$84.38	\$334.57	\$98.00	\$414.96
	\$50,000-\$99,999	\$183.20	\$135.84	\$366.56	\$153.60	\$493.68
	\$100,000-\$149,999	\$197.99	\$160.78	\$478.51	\$175.71	\$567.44
	\$150,000 and over	\$249.52	\$183.13	\$575.78	\$197.05	\$729.12
Size of City	Large	\$221.19	\$174.56	\$541.79	\$193.45	\$667.46
	Moderate	\$178.87	\$157.14	\$452.90	\$174.20	\$548.98
	Small	\$202.60	\$128.84	\$342.27	\$147.51	\$464.31
	Rural	\$154.66	\$130.34	\$368.79	\$146.18	\$479.00
Gross Income 2019	Under \$50,000	\$293.30	\$128.88	\$370.39	\$143.90	\$520.76
	\$50,000-99,999	\$162.38	\$140.00	\$412.15	\$148.62	\$522.01
	\$100,000-199,999	\$169.18	\$153.09	\$429.09	\$174.09	\$514.68
	\$200,000-399,999	\$191.22	\$168.03	\$455.61	\$176.80	\$571.55
	\$400,000 & over	\$230.24	\$166.35	\$547.68	\$195.70	\$689.01
Full-Time Staff	One	\$207.02	\$147.75	\$460.61	\$169.65	\$563.88
	Two	\$177.35	\$157.78	\$426.77	\$178.22	\$541.59
	3 or More	\$198.10	\$160.34	\$465.61	\$175.58	\$579.96
Total		\$195.92	\$153.74	\$452.76	\$172.66	\$563.23

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Form 1065 (Partnership) Hourly Fee	Form 1120 (Corporation) Minimum Fee	Form 1120 (Corporation) Hourly Fee	Form 1120S (S Corp) Minimum Fee	Form 1120S (S Corp) Hourly Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$153.09	\$652.24	\$167.43	\$606.93	\$163.63
	Partnership	\$160.00	\$878.85	\$160.00	\$801.92	\$160.00
	LLC-C Corporation	\$185.00	\$907.50	\$185.00	\$887.50	\$185.00
	LLC-Partnership	\$185.00	\$842.31	\$185.00	\$825.00	\$185.00
	LLC-S Corporation	\$198.17	\$622.01	\$199.32	\$601.80	\$199.88
	LLC-Disregarded Entity	\$145.53	\$603.03	\$153.61	\$543.39	\$139.50
	Professional Corp.	\$221.11	\$781.54	\$223.89	\$750.91	\$227.14
	S Corporation	\$185.68	\$676.68	\$181.03	\$653.58	\$183.83
	C Corporation	\$198.47	\$639.83	\$194.87	\$619.69	\$194.94
Census District	New England	\$153.44	\$726.88	\$159.23	\$683.21	\$158.92
	Middle Atlantic	\$171.75	\$774.32	\$177.83	\$756.08	\$173.87
	South Atlantic	\$178.44	\$639.28	\$180.04	\$600.84	\$179.52
	East S. Central	\$167.00	\$464.00	\$177.00	\$437.40	\$177.00
	West S. Central	\$160.22	\$683.91	\$166.71	\$640.88	\$165.78
	East N. Central	\$186.03	\$566.33	\$185.84	\$554.25	\$192.41
	West N. Central	\$154.50	\$519.89	\$152.41	\$544.57	\$155.69
	Mountain	\$161.92	\$622.44	\$168.12	\$582.38	\$158.25
	Pacific	\$190.81	\$800.52	\$198.48	\$721.36	\$192.39
Median Household Income for Clients of Your Practice	Under \$50,000	\$110.00	\$519.81	\$127.50	\$491.80	\$133.00
	\$50,000-\$99,999	\$160.46	\$585.36	\$164.28	\$557.66	\$161.62
	\$100,000-\$149,999	\$171.69	\$665.51	\$176.89	\$632.39	\$173.54
	\$150,000 and over	\$206.08	\$874.91	\$208.57	\$834.54	\$208.78
Size of City	Large	\$193.28	\$768.43	\$196.91	\$721.44	\$193.39
	Moderate	\$180.31	\$653.81	\$184.26	\$616.27	\$184.67
	Small	\$148.15	\$566.77	\$153.08	\$545.59	\$151.58
	Rural	\$139.08	\$532.03	\$144.87	\$551.56	\$139.61
Gross Income 2019	Under \$50,000	\$186.83	\$616.69	\$197.48	\$551.54	\$197.21
	\$50,000-99,999	\$162.14	\$641.66	\$176.67	\$580.87	\$170.88
	\$100,000-199,999	\$161.84	\$620.57	\$169.46	\$611.77	\$162.35
	\$200,000-399,999	\$183.12	\$646.72	\$182.52	\$627.12	\$180.13
	\$400,000 & over	\$196.85	\$828.72	\$196.19	\$804.79	\$196.99
Full-Time Staff	One	\$181.37	\$658.19	\$190.73	\$619.46	\$188.16
	Two	\$175.15	\$673.80	\$175.29	\$621.65	\$175.75
	3 or More	\$176.30	\$673.31	\$177.68	\$655.73	\$175.62
Total		\$177.29	\$668.57	\$181.57	\$634.97	\$179.81

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Schedule B (Interest and Ordinary Dividends) Minimum Fee	Schedule B (Interest and Ordinary Dividends) Hourly Fee	Schedule C (Business) Minimum Fee	Schedule C (Business) Hourly Fee	Schedule D/ Form 8949 (Gains & Losses) Minimum Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$36.10	\$127.20	\$127.55	\$134.00	\$67.69
	Partnership	\$75.33	\$172.50	\$203.50	\$172.50	\$162.78
	LLC-C Corporation	\$37.86	\$171.67	\$150.56	\$171.67	\$41.25
	LLC-Partnership	\$46.67	\$177.50	\$151.00	\$177.50	\$71.00
	LLC-S Corporation	\$33.23	\$140.50	\$125.37	\$156.93	\$59.19
	LLC-Disregarded Entity	\$31.74	\$111.92	\$151.70	\$119.39	\$73.81
	Professional Corp.	\$29.63	\$162.00	\$100.91	\$197.50	\$65.00
	S Corporation	\$33.91	\$165.06	\$121.67	\$169.17	\$60.61
	C Corporation	\$29.00	\$149.18	\$124.99	\$150.75	\$58.24
Census District	New England	\$33.13	\$128.57	\$123.93	\$127.64	\$61.73
	Middle Atlantic	\$30.43	\$142.08	\$158.21	\$164.82	\$61.93
	South Atlantic	\$31.83	\$141.43	\$133.46	\$146.31	\$64.31
	East S. Central	\$21.25	\$121.00	\$100.09	\$167.00	\$65.56
	West S. Central	\$38.39	\$144.54	\$122.77	\$142.44	\$66.87
	East N. Central	\$42.74	\$139.42	\$105.91	\$142.86	\$59.75
	West N. Central	\$26.68	\$151.14	\$111.33	\$151.14	\$66.34
	Mountain	\$31.22	\$124.67	\$126.32	\$132.06	\$63.32
	Pacific	\$38.76	\$166.48	\$140.10	\$171.77	\$69.51
Median Household Income for Clients of Your Practice	Under \$50,000	\$35.07	\$95.00	\$109.23	\$95.00	\$62.01
	\$50,000-\$99,999	\$26.06	\$122.23	\$110.67	\$129.85	\$55.48
	\$100,000-\$149,999	\$39.38	\$150.79	\$131.89	\$154.09	\$62.20
	\$150,000 and over	\$51.42	\$178.02	\$183.63	\$187.06	\$96.39
Size of City	Large	\$35.16	\$163.42	\$148.64	\$174.61	\$71.96
	Moderate	\$32.65	\$150.47	\$126.27	\$152.79	\$63.21
	Small	\$36.82	\$111.70	\$112.01	\$124.70	\$56.32
	Rural	\$30.17	\$129.86	\$112.36	\$125.92	\$66.56
Gross Income 2019	Under \$50,000	\$30.41	\$114.39	\$154.59	\$122.82	\$75.94
	\$50,000-99,999	\$32.66	\$134.81	\$132.78	\$137.31	\$62.51
	\$100,000-199,999	\$31.34	\$130.11	\$117.92	\$145.27	\$68.19
	\$200,000-399,999	\$31.86	\$155.94	\$117.04	\$159.58	\$61.06
	\$400,000 & over	\$40.81	\$161.99	\$150.41	\$175.28	\$75.44
Full-Time Staff	One	\$37.68	\$136.65	\$131.91	\$144.55	\$69.70
	Two	\$27.76	\$159.56	\$117.09	\$162.78	\$57.31
	3 or More	\$37.09	\$147.21	\$135.87	\$155.37	\$65.46
Total		\$35.18	\$144.17	\$130.16	\$151.18	\$65.69

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Schedule D/ Form 8949 (Gains & Losses) Hourly Fee	Schedule E (Rental) Minimum Fee	Schedule E (Rental) Hourly Fee	Schedule EIC (Earned Income Credit) Minimum Fee	Schedule EIC (Earned Income Credit) Hourly Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$133.34	\$91.81	\$133.29	\$43.73	\$127.35
	Partnership	\$172.50	\$186.50	\$172.50	\$23.13	\$172.50
	LLC-C Corporation	\$171.67	\$62.22	\$171.67	\$51.00	\$107.50
	LLC-Partnership	\$168.89	\$81.55	\$177.50	\$45.78	\$177.50
	LLC-S Corporation	\$155.28	\$92.17	\$151.93	\$67.70	\$147.56
	LLC-Disregarded Entity	\$113.67	\$99.09	\$111.25	\$67.28	\$115.00
	Professional Corp.	\$197.50	\$81.82	\$197.50	\$53.86	\$183.33
	S Corporation	\$167.38	\$89.51	\$168.13	\$60.27	\$171.31
	C Corporation	\$150.82	\$97.56	\$152.68	\$54.00	\$145.55
Census District	New England	\$135.00	\$77.93	\$130.50	\$44.50	\$128.57
	Middle Atlantic	\$159.11	\$106.56	\$161.79	\$50.24	\$158.70
	South Atlantic	\$144.41	\$94.85	\$142.71	\$63.40	\$138.96
	East S. Central	\$141.00	\$71.50	\$141.00	\$35.63	\$145.00
	West S. Central	\$141.36	\$80.41	\$142.44	\$55.79	\$144.93
	East N. Central	\$146.43	\$80.28	\$142.86	\$51.51	\$133.26
	West N. Central	\$151.14	\$81.84	\$153.54	\$49.63	\$151.14
	Mountain	\$127.00	\$88.11	\$133.13	\$56.54	\$131.07
	Pacific	\$170.80	\$108.18	\$170.80	\$50.66	\$168.40
Median Household Income for Clients of Your Practice	Under \$50,000	\$95.00	\$68.48	\$95.00	\$49.63	\$95.00
	\$50,000-\$99,999	\$128.53	\$79.23	\$129.12	\$47.39	\$125.00
	\$100,000-\$149,999	\$152.31	\$93.59	\$151.41	\$54.77	\$152.65
	\$150,000 and over	\$187.04	\$134.76	\$185.80	\$76.45	\$187.50
Size of City	Large	\$170.46	\$112.38	\$170.61	\$70.48	\$171.69
	Moderate	\$155.16	\$88.60	\$152.82	\$46.60	\$147.44
	Small	\$122.98	\$77.49	\$125.30	\$44.50	\$120.08
	Rural	\$127.08	\$73.52	\$124.34	\$61.78	\$130.44
Gross Income 2019	Under \$50,000	\$123.14	\$105.71	\$119.81	\$47.81	\$109.28
	\$50,000-99,999	\$142.41	\$89.93	\$138.50	\$49.70	\$138.20
	\$100,000-199,999	\$140.87	\$103.14	\$141.20	\$61.09	\$139.38
	\$200,000-399,999	\$159.72	\$86.31	\$158.21	\$61.97	\$158.58
	\$400,000 & over	\$168.76	\$100.94	\$172.45	\$57.66	\$167.37
Full-Time Staff	One	\$146.93	\$97.76	\$143.78	\$54.98	\$141.89
	Two	\$155.60	\$88.34	\$157.45	\$52.00	\$161.30
	3 or More	\$152.29	\$92.53	\$153.77	\$55.68	\$148.02
Total		\$149.95	\$93.70	\$149.52	\$54.76	\$146.70

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Schedule F (Farm) Minimum Fee	Schedule F (Farm) Hourly Fee	Schedule H (Household Employment Taxes) Minimum Fee	Schedule H (Household Employment Taxes) Hourly Fee	Schedule SE (Self Employment Tax) Minimum Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$141.52	\$136.63	\$56.10	\$142.29	\$30.21
	Partnership	\$325.00	\$172.50	\$38.75	\$172.50	\$70.56
	LLC-C Corporation	\$140.00	\$107.50	\$72.00	\$107.50	\$40.17
	LLC-Partnership	\$162.29	\$181.43	\$58.33	\$177.50	\$45.63
	LLC-S Corporation	\$123.55	\$168.94	\$63.74	\$145.88	\$41.16
	LLC-Disregarded Entity	\$104.44	\$117.00	\$53.58	\$101.88	\$31.78
	Professional Corp.	\$105.00	\$175.00	\$54.00	\$170.00	\$33.33
	S Corporation	\$121.71	\$156.75	\$70.02	\$159.25	\$38.93
	C Corporation	\$138.79	\$161.22	\$56.70	\$149.50	\$30.35
Census District	New England	\$99.00	\$137.50	\$40.00	\$137.50	\$29.00
	Middle Atlantic	\$184.41	\$154.44	\$88.89	\$155.94	\$49.30
	South Atlantic	\$159.20	\$148.13	\$65.81	\$137.11	\$34.54
	East S. Central	\$93.00	\$167.00	\$51.43	\$141.00	\$27.14
	West S. Central	\$116.88	\$141.36	\$67.14	\$154.91	\$39.69
	East N. Central	\$97.71	\$139.32	\$52.00	\$117.21	\$25.49
	West N. Central	\$111.54	\$151.14	\$48.04	\$167.82	\$26.79
	Mountain	\$113.13	\$141.82	\$50.24	\$121.00	\$35.04
	Pacific	\$147.81	\$169.52	\$58.28	\$181.14	\$42.10
Median Household Income for Clients of Your Practice	Under \$50,000	\$107.09	\$95.00	\$51.50	\$106.25	\$32.45
	\$50,000-\$99,999	\$105.03	\$129.84	\$50.18	\$124.70	\$30.95
	\$100,000-\$149,999	\$118.10	\$146.48	\$64.60	\$146.91	\$34.60
	\$150,000 and over	\$257.29	\$201.94	\$81.23	\$186.32	\$52.67
Size of City	Large	\$145.02	\$171.33	\$75.93	\$161.82	\$39.04
	Moderate	\$125.40	\$161.03	\$53.42	\$160.23	\$35.58
	Small	\$133.67	\$123.48	\$55.01	\$117.52	\$32.72
	Rural	\$123.58	\$124.85	\$46.25	\$122.88	\$30.30
Gross Income 2019	Under \$50,000	\$165.54	\$124.07	\$41.06	\$124.33	\$26.39
	\$50,000-99,999	\$160.58	\$141.32	\$61.23	\$143.61	\$30.06
	\$100,000-199,999	\$129.73	\$143.03	\$70.36	\$136.62	\$36.53
	\$200,000-399,999	\$133.33	\$161.59	\$56.25	\$164.59	\$33.86
	\$400,000 & over	\$134.21	\$176.29	\$67.05	\$155.43	\$42.63
Full-Time Staff	One	\$143.32	\$148.45	\$65.62	\$149.44	\$31.77
	Two	\$117.75	\$144.69	\$48.48	\$147.56	\$32.58
	3 or More	\$136.67	\$156.82	\$64.71	\$150.09	\$42.48
Total		\$133.54	\$151.24	\$61.23	\$147.98	\$36.31

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Federal Tax Returns - Minimum & Hourly Fees (cont.)

		Schedule SE (Self Employment Tax) Hourly Fee
		Mean
Type of Practice	Sole Proprietor	\$126.82
	Partnership	\$172.50
	LLC-C Corporation	\$90.00
	LLC-Partnership	\$177.50
	LLC-S Corporation	\$142.34
	LLC-Disregarded Entity	\$115.91
	Professional Corp.	\$196.25
	S Corporation	\$171.81
	C Corporation	\$164.00
Census District	New England	\$143.57
	Middle Atlantic	\$161.90
	South Atlantic	\$139.92
	East S. Central	\$141.00
	West S. Central	\$146.17
	East N. Central	\$132.40
	West N. Central	\$151.14
	Mountain	\$136.07
	Pacific	\$172.26
Median Household Income for Clients of Your Practice	Under \$50,000	\$95.00
	\$50,000-\$99,999	\$125.29
	\$100,000-\$149,999	\$153.61
	\$150,000 and over	\$186.38
Size of City	Large	\$170.78
	Moderate	\$149.58
	Small	\$123.83
	Rural	\$127.34
Gross Income 2019	Under \$50,000	\$116.89
	\$50,000-99,999	\$144.29
	\$100,000-199,999	\$130.66
	\$200,000-399,999	\$155.97
	\$400,000 & over	\$169.87
Full-Time Staff	One	\$141.30
	Two	\$163.34
	3 or More	\$151.07
Total		\$148.12



## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How often do you increase tax preparation fees?

		Tax Preparation			Total
		Annually	Every Other Year	Other	Count
Type of Practice	Sole Proprietor	45.9%	38.5%	15.6%	270
	Partnership	61.5%	30.8%	7.7%	13
	LLC-C Corporation	53.3%	33.3%	13.3%	15
	LLC-Partnership	52.0%	36.0%	12.0%	25
	LLC-S Corporation	61.0%	30.8%	8.2%	159
	LLC-Disregarded Entity	54.8%	33.9%	11.3%	62
	Professional Corp.	40.0%	50.0%	10.0%	20
	S Corporation	60.1%	31.9%	8.0%	213
	C Corporation	55.3%	31.9%	12.8%	47
Census District	New England	32.5%	42.5%	25.0%	40
	Middle Atlantic	57.8%	31.0%	11.2%	116
	South Atlantic	45.2%	44.0%	10.7%	168
	East S. Central	50.0%	41.7%	8.3%	24
	West S. Central	40.0%	46.7%	13.3%	60
	East N. Central	67.0%	25.5%	7.5%	106
	West N. Central	62.7%	28.4%	9.0%	67
	Mountain	54.4%	34.4%	11.1%	90
	Pacific	59.5%	28.6%	11.9%	126
Median Household Income for Clients of Your Practice	Under \$50,000	35.9%	53.8%	10.3%	39
	\$50,000-\$99,999	52.2%	34.4%	13.4%	366
	\$100,000-\$149,999	59.4%	29.5%	11.1%	217
	\$150,000 and over	53.8%	37.9%	8.3%	169
Size of City	Large	55.2%	30.5%	14.2%	239
	Moderate	55.0%	37.3%	7.7%	311
	Small	51.5%	37.1%	11.3%	194
	Rural	46.7%	35.0%	18.3%	60
Gross Income 2019	Under \$50,000	48.9%	37.0%	14.1%	92
	\$50,000-99,999	48.3%	35.3%	16.4%	116
	\$100,000-199,999	43.5%	40.6%	15.9%	138
	\$200,000-399,999	55.2%	36.4%	8.5%	165
	\$400,000 & over	67.9%	27.1%	5.0%	140
Full-Time Staff	One	45.9%	39.1%	15.0%	320
	Two	50.3%	37.1%	12.6%	151
	3 or More	62.7%	30.9%	6.4%	311
Total		54.0%	34.8%	11.2%	828

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Change in tax preparation fees for 2020 and 2021

		Actual Increase in 2020		Anticipated Increase for 2021	
		Average	Count	Average	Count
Type of Practice	Sole Proprietor	6.6%	244	6.1%	225
	Partnership	3.1%	13	2.3%	11
	LLC-C Corporation	5.0%	13	6.0%	13
	LLC-Partnership	4.9%	20	6.1%	19
	LLC-S Corporation	4.8%	141	6.1%	135
	LLC-Disregarded Entity	6.9%	51	6.9%	58
	Professional Corp.	4.8%	19	6.3%	18
	S Corporation	5.4%	191	5.8%	181
	C Corporation	5.6%	44	5.9%	44
Census District	New England	5.6%	34	5.9%	31
	Middle Atlantic	5.4%	101	6.0%	95
	South Atlantic	5.4%	149	6.3%	142
	East S. Central	3.3%	23	7.5%	21
	West S. Central	7.3%	51	5.0%	53
	East N. Central	5.7%	99	6.8%	96
	West N. Central	5.5%	62	6.1%	60
	Mountain	6.2%	77	5.9%	77
	Pacific	5.6%	116	4.8%	106
Median Household Income for Clients of Your Practice	Under \$50,000	7.2%	31	4.3%	28
	\$50,000-\$99,999	5.7%	335	6.2%	323
	\$100,000-\$149,999	5.3%	197	5.7%	190
	\$150,000 and over	5.9%	144	6.3%	135
Size of City	Large	5.6%	213	5.9%	204
	Moderate	5.7%	284	5.7%	267
	Small	5.5%	169	6.2%	163
	Rural	6.0%	51	7.0%	51
Gross Income 2019	Under \$50,000	7.0%	77	6.0%	78
	\$50,000-99,999	5.0%	108	6.1%	105
	\$100,000-199,999	6.1%	122	6.4%	116
	\$200,000-399,999	6.1%	156	6.0%	147
	\$400,000 & over	4.8%	133	5.7%	127
Full-Time Staff	One	5.3%	282	5.7%	272
	Two	5.7%	136	6.8%	126
	3 or More	5.8%	280	6.2%	270
Total		5.7%	738	6.0%	707

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How do you bill for tax preparation fees?

		Tax Preparation					Total
		Fixed Fee	Hourly Rates	Fixed & Hourly	By Form	Other	Count
Type of Practice	Sole Proprietor	32.9%	5.8%	22.4%	35.4%	3.6%	277
	Partnership	7.7%	7.7%	23.1%	46.2%	15.4%	13
	LLC-C Corporation	50.0%	7.1%	.0%	35.7%	7.1%	14
	LLC-Partnership	12.0%	16.0%	28.0%	36.0%	8.0%	25
	LLC-S Corporation	30.2%	4.9%	21.0%	40.7%	3.1%	162
	LLC-Disregarded Entity	30.8%	7.7%	21.5%	35.4%	4.6%	65
	Professional Corp.	15.0%	10.0%	20.0%	45.0%	10.0%	20
	S Corporation	20.0%	8.1%	28.1%	37.6%	6.2%	210
	C Corporation	16.3%	8.2%	28.6%	42.9%	4.1%	49
Census District	New England	20.9%	11.6%	30.2%	25.6%	11.6%	43
	Middle Atlantic	35.3%	6.0%	31.0%	26.7%	.9%	116
	South Atlantic	37.6%	4.0%	24.3%	31.2%	2.9%	173
	East S. Central	21.7%	13.0%	17.4%	39.1%	8.7%	23
	West S. Central	22.2%	6.3%	22.2%	44.4%	4.8%	63
	East N. Central	25.7%	7.3%	22.9%	37.6%	6.4%	109
	West N. Central	21.7%	10.1%	21.7%	40.6%	5.8%	69
	Mountain	18.4%	5.7%	20.7%	48.3%	6.9%	87
	Pacific	19.2%	8.8%	19.2%	47.2%	5.6%	125
Median Household Income for Clients of Your Practice	Under \$50,000	40.5%	.0%	21.4%	38.1%	.0%	42
	\$50,000-\$99,999	27.2%	4.8%	19.4%	44.4%	4.3%	372
	\$100,000-\$149,999	26.8%	9.1%	23.2%	33.2%	7.7%	220
	\$150,000 and over	25.3%	10.6%	33.5%	27.1%	3.5%	170
Size of City	Large	31.5%	6.7%	22.7%	34.9%	4.2%	238
	Moderate	28.4%	7.3%	21.8%	36.9%	5.7%	317
	Small	23.5%	5.0%	25.5%	40.5%	5.5%	200
	Rural	14.8%	13.1%	31.1%	39.3%	1.6%	61
Gross Income 2019	Under \$50,000	29.0%	5.4%	17.2%	43.0%	5.4%	93
	\$50,000-99,999	28.0%	7.6%	22.9%	39.8%	1.7%	118
	\$100,000-199,999	22.8%	7.4%	19.9%	41.9%	8.1%	136
	\$200,000-399,999	30.4%	7.1%	17.3%	41.1%	4.2%	168
	\$400,000 & over	19.9%	4.3%	31.9%	36.9%	7.1%	141
Full-Time Staff	One	30.3%	8.4%	22.0%	36.8%	2.5%	323
	Two	25.0%	5.9%	25.0%	39.5%	4.6%	152
	3 or More	23.8%	5.8%	25.1%	38.9%	6.4%	311
Total		26.8%	7.0%	23.6%	37.8%	4.8%	839

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How often do you increase accounting service fees?

		Accounting Services					Total
		Quarterly	Semi-Annually	Annually	Every Other Year	Other	Count
Type of Practice	Sole Proprietor	.9%	.0%	39.5%	34.9%	24.7%	215
	Partnership	.0%	.0%	50.0%	33.3%	16.7%	12
	LLC-C Corporation	.0%	.0%	42.9%	42.9%	14.3%	14
	LLC-Partnership	.0%	.0%	47.8%	43.5%	8.7%	23
	LLC-S Corporation	1.3%	.0%	49.3%	38.2%	11.2%	152
	LLC-Disregarded Entity	.0%	.0%	50.9%	34.0%	15.1%	53
	Professional Corp.	.0%	.0%	47.4%	42.1%	10.5%	19
	S Corporation	.0%	.5%	47.4%	38.3%	13.8%	196
	C Corporation	2.3%	.0%	43.2%	34.1%	20.5%	44
Census District	New England	.0%	.0%	45.7%	20.0%	34.3%	35
	Middle Atlantic	1.0%	.0%	44.8%	39.6%	14.6%	96
	South Atlantic	.7%	.7%	38.6%	43.8%	16.3%	153
	East S. Central	5.9%	.0%	29.4%	47.1%	17.6%	17
	West S. Central	.0%	.0%	32.1%	39.3%	28.6%	56
	East N. Central	1.0%	.0%	60.6%	29.3%	9.1%	99
	West N. Central	1.6%	.0%	48.4%	32.8%	17.2%	64
	Mountain	.0%	.0%	41.3%	42.5%	16.3%	80
	Pacific	.0%	.0%	47.2%	34.9%	17.9%	106
Median Household Income for Clients of Your Practice	Under \$50,000	2.9%	.0%	35.3%	41.2%	20.6%	34
	\$50,000-\$99,999	1.3%	.3%	40.3%	39.7%	18.4%	320
	\$100,000-\$149,999	.0%	.0%	52.0%	31.3%	16.7%	198
	\$150,000 and over	.0%	.0%	47.3%	39.2%	13.5%	148
Size of City	Large	.9%	.0%	44.1%	37.6%	17.4%	213
	Moderate	.4%	.0%	47.1%	38.0%	14.6%	274
	Small	1.2%	.6%	42.2%	37.6%	18.5%	173
	Rural	.0%	.0%	42.0%	34.0%	24.0%	50
Gross Income 2019	Under \$50,000	.0%	.0%	48.6%	34.3%	17.1%	70
	\$50,000-99,999	.0%	.0%	41.7%	38.5%	19.8%	96
	\$100,000-199,999	1.7%	.8%	33.9%	44.1%	19.5%	118
	\$200,000-399,999	.0%	.0%	50.3%	33.5%	16.1%	155
	\$400,000 & over	.0%	.0%	51.1%	33.3%	15.6%	135
Full-Time Staff	One	.8%	.0%	39.1%	41.0%	19.2%	261
	Two	.8%	.0%	45.4%	34.6%	19.2%	130
	3 or More	.7%	.3%	48.8%	36.8%	13.4%	299
Total		.7%	.1%	45.4%	37.2%	16.7%	732

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Change in accounting service fees for 2020 and 2021

		Actual Increase in 2020		Anticipated Increase for 2021	
		Average	Count	Average	Count
Type of Practice	Sole Proprietor	4.8%	172	5.7%	165
	Partnership	2.3%	9	2.6%	9
	LLC-C Corporation	4.2%	12	6.9%	12
	LLC-Partnership	4.3%	18	8.0%	17
	LLC-S Corporation	4.6%	129	5.9%	125
	LLC-Disregarded Entity	5.5%	42	8.1%	47
	Professional Corp.	3.8%	17	5.2%	16
	S Corporation	5.0%	166	5.1%	158
	C Corporation	6.1%	33	6.2%	34
Census District	New England	3.6%	25	5.5%	23
	Middle Atlantic	5.3%	77	6.7%	73
	South Atlantic	5.2%	127	6.3%	123
	East S. Central	2.8%	15	7.9%	15
	West S. Central	3.6%	42	4.9%	43
	East N. Central	5.5%	86	6.9%	84
	West N. Central	4.2%	51	4.9%	52
	Mountain	4.7%	65	5.0%	66
	Pacific	4.4%	87	4.3%	83
Median Household Income for Clients of Your Practice	Under \$50,000	3.6%	24	4.6%	24
	\$50,000-\$99,999	4.9%	276	6.0%	269
	\$100,000-\$149,999	4.5%	162	5.4%	159
	\$150,000 and over	5.2%	111	6.1%	109
Size of City	Large	4.4%	172	5.9%	171
	Moderate	4.9%	227	5.7%	218
	Small	4.7%	140	5.7%	135
	Rural	5.1%	42	5.7%	44
Gross Income 2019	Under \$50,000	4.9%	45	6.5%	49
	\$50,000-99,999	4.0%	82	5.7%	80
	\$100,000-199,999	5.3%	98	6.7%	90
	\$200,000-399,999	5.0%	137	5.5%	133
	\$400,000 & over	4.4%	118	5.4%	119
Full-Time Staff	One	4.6%	209	5.7%	203
	Two	5.1%	107	5.9%	100
	3 or More	5.1%	255	5.9%	253
Total		4.8%	599	5.8%	585

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How do you bill for accounting service fees?

		Accounting Services				Total
		Fixed Fee	Hourly Rates	Fixed & Hourly	Other	Count
Type of Practice	Sole Proprietor	42.1%	34.2%	21.1%	2.6%	228
	Partnership	18.2%	36.4%	45.5%	.0%	11
	LLC-C Corporation	46.2%	30.8%	23.1%	.0%	13
	LLC-Partnership	21.7%	56.5%	21.7%	.0%	23
	LLC-S Corporation	42.3%	32.1%	23.1%	2.6%	156
	LLC-Disregarded Entity	34.5%	34.5%	29.3%	1.7%	58
	Professional Corp.	27.8%	22.2%	44.4%	5.6%	18
	S Corporation	34.7%	32.7%	30.1%	2.6%	196
	C Corporation	44.4%	31.1%	22.2%	2.2%	45
Census District	New England	23.7%	42.1%	28.9%	5.3%	38
	Middle Atlantic	32.3%	37.4%	30.3%	.0%	99
	South Atlantic	52.8%	18.0%	28.0%	1.2%	161
	East S. Central	50.0%	11.1%	22.2%	16.7%	18
	West S. Central	46.6%	22.4%	25.9%	5.2%	58
	East N. Central	32.0%	34.0%	33.0%	1.0%	100
	West N. Central	48.4%	37.5%	14.1%	.0%	64
	Mountain	33.7%	38.6%	21.7%	6.0%	83
	Pacific	26.7%	52.4%	19.0%	1.9%	105
Median Household Income for Clients of Your Practice	Under \$50,000	54.1%	18.9%	27.0%	.0%	37
	\$50,000-\$99,999	43.0%	31.8%	23.7%	1.5%	337
	\$100,000-\$149,999	36.3%	34.8%	25.4%	3.5%	201
	\$150,000 and over	28.8%	39.0%	28.1%	4.1%	146
Size of City	Large	42.9%	27.8%	25.5%	3.8%	212
	Moderate	36.3%	32.0%	28.9%	2.8%	284
	Small	42.1%	36.6%	20.8%	.5%	183
	Rural	24.5%	50.9%	22.6%	1.9%	53
Gross Income 2019	Under \$50,000	25.4%	40.8%	33.8%	.0%	71
	\$50,000-99,999	35.7%	36.7%	25.5%	2.0%	98
	\$100,000-199,999	39.7%	37.2%	19.8%	3.3%	121
	\$200,000-399,999	44.4%	31.9%	21.9%	1.9%	160
	\$400,000 & over	35.8%	27.0%	33.6%	3.6%	137
Full-Time Staff	One	37.2%	36.5%	23.3%	3.0%	266
	Two	35.1%	36.6%	27.6%	.7%	134
	3 or More	41.4%	29.3%	26.4%	2.9%	307
Total		38.5%	33.7%	25.4%	2.4%	753

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How often do you increase payroll fees?

		Payroll					Total
		Quarterly	Semi-Annually	Annually	Every Other Year	Other	Count
Type of Practice	Sole Proprietor	2.1%	.5%	38.9%	33.7%	24.7%	190
	Partnership	.0%	.0%	50.0%	20.0%	30.0%	10
	LLC-C Corporation	.0%	.0%	38.5%	53.8%	7.7%	13
	LLC-Partnership	4.5%	.0%	40.9%	31.8%	22.7%	22
	LLC-S Corporation	1.4%	.0%	49.3%	34.5%	14.8%	142
	LLC-Disregarded Entity	.0%	.0%	39.1%	37.0%	23.9%	46
	Professional Corp.	.0%	5.6%	38.9%	44.4%	11.1%	18
	S Corporation	.0%	.5%	44.7%	40.5%	14.2%	190
	C Corporation	4.7%	.0%	34.9%	39.5%	20.9%	43
Census District	New England	.0%	.0%	39.3%	17.9%	42.9%	28
	Middle Atlantic	1.1%	.0%	44.8%	39.1%	14.9%	87
	South Atlantic	1.4%	.7%	35.7%	45.0%	17.1%	140
	East S. Central	.0%	.0%	46.7%	46.7%	6.7%	15
	West S. Central	.0%	.0%	35.2%	40.7%	24.1%	54
	East N. Central	1.1%	.0%	58.9%	26.7%	13.3%	90
	West N. Central	1.6%	.0%	37.1%	38.7%	22.6%	62
	Mountain	4.0%	.0%	32.0%	45.3%	18.7%	75
	Pacific	1.0%	.0%	48.5%	29.3%	21.2%	99
Median Household Income for Clients of Your Practice	Under \$50,000	3.1%	.0%	37.5%	46.9%	12.5%	32
	\$50,000-\$99,999	2.3%	.3%	37.8%	38.8%	20.8%	307
	\$100,000-\$149,999	.0%	.0%	46.6%	34.7%	18.8%	176
	\$150,000 and over	.8%	.0%	49.6%	33.6%	16.0%	131
Size of City	Large	1.6%	.0%	39.5%	37.9%	21.1%	190
	Moderate	.8%	.0%	46.5%	36.6%	16.1%	254
	Small	1.9%	.6%	41.6%	36.0%	19.9%	161
	Rural	2.0%	.0%	35.3%	43.1%	19.6%	51
Gross Income 2019	Under \$50,000	.0%	.0%	36.4%	40.0%	23.6%	55
	\$50,000-99,999	2.3%	.0%	36.8%	36.8%	24.1%	87
	\$100,000-199,999	.9%	.9%	33.3%	43.5%	21.3%	108
	\$200,000-399,999	.0%	.0%	50.3%	35.5%	14.2%	155
	\$400,000 & over	.8%	.8%	46.8%	30.2%	21.4%	126
Full-Time Staff	One	1.7%	.0%	39.7%	37.2%	21.4%	234
	Two	1.6%	.0%	40.7%	36.6%	21.1%	123
	3 or More	1.0%	1.0%	45.1%	38.5%	14.3%	286
Total		1.3%	.4%	42.8%	36.8%	18.6%	676

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How often do you increase payroll fees?

		Payroll					Total
		Quarterly	Semi-Annually	Annually	Every Other Year	Other	Count
Type of Practice	Sole Proprietor	2.1%	.5%	38.9%	33.7%	24.7%	190
	Partnership	.0%	.0%	50.0%	20.0%	30.0%	10
	LLC-C Corporation	.0%	.0%	38.5%	53.8%	7.7%	13
	LLC-Partnership	4.5%	.0%	40.9%	31.8%	22.7%	22
	LLC-S Corporation	1.4%	.0%	49.3%	34.5%	14.8%	142
	LLC-Disregarded Entity	.0%	.0%	39.1%	37.0%	23.9%	46
	Professional Corp.	.0%	5.6%	38.9%	44.4%	11.1%	18
	S Corporation	.0%	.5%	44.7%	40.5%	14.2%	190
	C Corporation	4.7%	.0%	34.9%	39.5%	20.9%	43
Census District	New England	.0%	.0%	39.3%	17.9%	42.9%	28
	Middle Atlantic	1.1%	.0%	44.8%	39.1%	14.9%	87
	South Atlantic	1.4%	.7%	35.7%	45.0%	17.1%	140
	East S. Central	.0%	.0%	46.7%	46.7%	6.7%	15
	West S. Central	.0%	.0%	35.2%	40.7%	24.1%	54
	East N. Central	1.1%	.0%	58.9%	26.7%	13.3%	90
	West N. Central	1.6%	.0%	37.1%	38.7%	22.6%	62
	Mountain	4.0%	.0%	32.0%	45.3%	18.7%	75
	Pacific	1.0%	.0%	48.5%	29.3%	21.2%	99
Median Household Income for Clients of Your Practice	Under \$50,000	3.1%	.0%	37.5%	46.9%	12.5%	32
	\$50,000-\$99,999	2.3%	.3%	37.8%	38.8%	20.8%	307
	\$100,000-\$149,999	.0%	.0%	46.6%	34.7%	18.8%	176
	\$150,000 and over	.8%	.0%	49.6%	33.6%	16.0%	131
Size of City	Large	1.6%	.0%	39.5%	37.9%	21.1%	190
	Moderate	.8%	.0%	46.5%	36.6%	16.1%	254
	Small	1.9%	.6%	41.6%	36.0%	19.9%	161
	Rural	2.0%	.0%	35.3%	43.1%	19.6%	51
Gross Income 2019	Under \$50,000	.0%	.0%	36.4%	40.0%	23.6%	55
	\$50,000-99,999	2.3%	.0%	36.8%	36.8%	24.1%	87
	\$100,000-199,999	.9%	.9%	33.3%	43.5%	21.3%	108
	\$200,000-399,999	.0%	.0%	50.3%	35.5%	14.2%	155
	\$400,000 & over	.8%	.8%	46.8%	30.2%	21.4%	126
Full-Time Staff	One	1.7%	.0%	39.7%	37.2%	21.4%	234
	Two	1.6%	.0%	40.7%	36.6%	21.1%	123
	3 or More	1.0%	1.0%	45.1%	38.5%	14.3%	286
Total		1.3%	.4%	42.8%	36.8%	18.6%	676



## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Change in payroll fees for 2020 and 2021

		Actual Increase in 2020		Anticipated Increase for 2021	
		Average	Count	Average	Count
Type of Practice	Sole Proprietor	4.9%	160	5.3%	156
	Partnership	2.1%	6	1.8%	7
	LLC-C Corporation	4.3%	10	4.8%	10
	LLC-Partnership	3.6%	18	6.7%	17
	LLC-S Corporation	3.6%	115	5.1%	115
	LLC-Disregarded Entity	4.1%	38	6.9%	42
	Professional Corp.	3.5%	17	4.6%	15
	S Corporation	4.9%	160	4.6%	154
	C Corporation	5.0%	35	5.8%	35
Census District	New England	4.4%	22	5.1%	19
	Middle Atlantic	5.0%	69	5.7%	69
	South Atlantic	4.5%	115	5.7%	115
	East S. Central	2.8%	15	6.9%	15
	West S. Central	3.1%	43	3.9%	41
	East N. Central	5.9%	81	5.4%	79
	West N. Central	3.8%	52	4.9%	52
	Mountain	3.8%	56	4.5%	59
	Pacific	3.6%	83	4.5%	81
Median Household Income for Clients of Your Practice	Under \$50,000	3.5%	23	3.4%	23
	\$50,000-\$99,999	4.3%	262	5.5%	254
	\$100,000-\$149,999	3.9%	149	4.9%	154
	\$150,000 and over	5.3%	102	5.2%	100
Size of City	Large	3.7%	157	4.6%	160
	Moderate	4.5%	211	4.9%	204
	Small	4.7%	131	6.0%	128
	Rural	5.1%	44	6.0%	45
Gross Income 2019	Under \$50,000	4.1%	40	4.0%	43
	\$50,000-99,999	4.2%	70	6.5%	71
	\$100,000-199,999	4.2%	90	5.3%	84
	\$200,000-399,999	4.9%	134	5.1%	134
	\$400,000 & over	3.5%	110	4.8%	111
Full-Time Staff	One	4.3%	195	4.7%	190
	Two	4.2%	95	6.1%	96
	3 or More	4.7%	247	5.3%	243
Total		4.5%	560	5.2%	553

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How do you bill for payroll fees?

		Payroll				Total
		Fixed Fee	Hourly Rates	Fixed & Hourly	Other	Count
Type of Practice	Sole Proprietor	50.0%	18.9%	26.5%	4.6%	196
	Partnership	60.0%	20.0%	10.0%	10.0%	10
	LLC-C Corporation	72.7%	9.1%	9.1%	9.1%	11
	LLC-Partnership	43.5%	39.1%	17.4%	.0%	23
	LLC-S Corporation	62.3%	13.0%	21.2%	3.4%	146
	LLC-Disregarded Entity	56.9%	17.6%	25.5%	.0%	51
	Professional Corp.	47.1%	17.6%	29.4%	5.9%	17
	S Corporation	57.1%	18.0%	19.6%	5.3%	189
	C Corporation	72.3%	12.8%	12.8%	2.1%	47
Census District	New England	40.7%	11.1%	37.0%	11.1%	27
	Middle Atlantic	56.0%	18.7%	24.2%	1.1%	91
	South Atlantic	68.9%	8.1%	19.6%	3.4%	148
	East S. Central	41.2%	11.8%	29.4%	17.6%	17
	West S. Central	68.4%	12.3%	17.5%	1.8%	57
	East N. Central	49.5%	22.6%	23.7%	4.3%	93
	West N. Central	65.6%	20.3%	12.5%	1.6%	64
	Mountain	47.9%	17.8%	27.4%	6.8%	73
	Pacific	49.5%	30.3%	16.2%	4.0%	99
Median Household Income for Clients of Your Practice	Under \$50,000	61.8%	11.8%	20.6%	5.9%	34
	\$50,000-\$99,999	58.9%	14.9%	22.5%	3.8%	316
	\$100,000-\$149,999	58.8%	18.7%	18.7%	3.8%	182
	\$150,000 and over	48.1%	25.9%	21.5%	4.4%	135
Size of City	Large	60.9%	18.8%	15.7%	4.6%	197
	Moderate	57.2%	15.6%	23.3%	3.9%	257
	Small	58.1%	19.8%	18.6%	3.6%	167
	Rural	40.0%	18.2%	38.2%	3.6%	55
Gross Income 2019	Under \$50,000	47.4%	17.5%	33.3%	1.8%	57
	\$50,000-99,999	57.8%	18.9%	18.9%	4.4%	90
	\$100,000-199,999	57.7%	16.2%	21.6%	4.5%	111
	\$200,000-399,999	61.0%	17.0%	18.2%	3.8%	159
	\$400,000 & over	55.4%	16.9%	23.1%	4.6%	130
Full-Time Staff	One	54.4%	19.0%	21.1%	5.5%	237
	Two	56.6%	13.2%	27.1%	3.1%	129
	3 or More	59.8%	16.5%	19.9%	3.8%	291
Total		56.8%	17.6%	21.6%	4.0%	694

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How often do you increase bookkeeping service fees?

		Bookkeeping Services					Total
		Quarterly	Semi-Annually	Annually	Every Other Year	Other	Count
Type of Practice	Sole Proprietor	1.5%	.0%	42.9%	34.5%	21.2%	203
	Partnership	.0%	.0%	40.0%	30.0%	30.0%	10
	LLC-C Corporation	.0%	.0%	46.2%	46.2%	7.7%	13
	LLC-Partnership	.0%	.0%	54.5%	31.8%	13.6%	22
	LLC-S Corporation	1.4%	.0%	45.9%	39.0%	13.7%	146
	LLC-Disregarded Entity	.0%	.0%	50.0%	32.7%	17.3%	52
	Professional Corp.	.0%	5.3%	42.1%	42.1%	10.5%	19
	S Corporation	.0%	.5%	48.4%	37.9%	13.2%	190
	C Corporation	2.5%	.0%	40.0%	37.5%	20.0%	40
Census District	New England	.0%	.0%	41.9%	19.4%	38.7%	31
	Middle Atlantic	1.1%	.0%	47.7%	36.4%	14.8%	88
	South Atlantic	.7%	.7%	40.3%	45.0%	13.4%	149
	East S. Central	5.9%	.0%	41.2%	47.1%	5.9%	17
	West S. Central	.0%	.0%	35.7%	41.1%	23.2%	56
	East N. Central	1.1%	.0%	62.1%	27.4%	9.5%	95
	West N. Central	1.6%	.0%	47.5%	34.4%	16.4%	61
	Mountain	.0%	.0%	32.9%	47.4%	19.7%	76
	Pacific	.0%	.0%	49.5%	30.7%	19.8%	101
Median Household Income for Clients of Your Practice	Under \$50,000	2.9%	.0%	41.2%	41.2%	14.7%	34
	\$50,000-\$99,999	1.3%	.3%	40.0%	39.7%	18.7%	315
	\$100,000-\$149,999	.0%	.0%	53.0%	32.4%	14.6%	185
	\$150,000 and over	.0%	.0%	49.6%	35.6%	14.8%	135
Size of City	Large	1.0%	.0%	44.3%	37.8%	16.9%	201
	Moderate	.4%	.0%	48.3%	36.4%	14.9%	261
	Small	1.2%	.6%	43.5%	36.5%	18.2%	170
	Rural	.0%	.0%	39.6%	41.7%	18.8%	48
Gross Income 2019	Under \$50,000	.0%	.0%	50.0%	35.5%	14.5%	62
	\$50,000-99,999	.0%	.0%	42.2%	35.6%	22.2%	90
	\$100,000-199,999	1.8%	.9%	34.9%	42.2%	20.2%	109
	\$200,000-399,999	.0%	.0%	50.6%	35.3%	14.1%	156
	\$400,000 & over	.0%	.8%	48.1%	33.3%	17.8%	129
Full-Time Staff	One	.8%	.0%	41.2%	40.4%	17.6%	245
	Two	.8%	.0%	45.7%	33.9%	19.7%	127
	3 or More	1.0%	.7%	47.4%	37.3%	13.6%	287
Total		.9%	.3%	45.5%	36.9%	16.5%	699

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Change in bookkeeping service fees for 2020 and 2021

		Actual Increase in 2020		Anticipated Increase for 2021	
		Average	Count	Average	Count
Type of Practice	Sole Proprietor	4.7%	160	5.9%	158
	Partnership	2.5%	8	1.9%	9
	LLC-C Corporation	5.0%	11	8.0%	11
	LLC-Partnership	5.2%	18	8.0%	17
	LLC-S Corporation	3.9%	120	5.5%	118
	LLC-Disregarded Entity	7.1%	42	8.6%	47
	Professional Corp.	4.2%	17	5.8%	16
	S Corporation	4.9%	163	5.1%	156
	C Corporation	5.3%	34	6.6%	35
Census District	New England	3.8%	22	6.4%	22
	Middle Atlantic	5.3%	73	6.6%	70
	South Atlantic	5.3%	125	6.7%	124
	East S. Central	3.3%	15	8.5%	13
	West S. Central	2.9%	40	4.9%	43
	East N. Central	4.5%	84	5.5%	82
	West N. Central	4.1%	51	5.1%	52
	Mountain	4.5%	60	5.3%	62
	Pacific	5.2%	84	5.0%	82
Median Household Income for Clients of Your Practice	Under \$50,000	3.4%	24	4.3%	24
	\$50,000-\$99,999	5.2%	263	6.4%	260
	\$100,000-\$149,999	4.3%	160	5.3%	160
	\$150,000 and over	4.6%	104	5.8%	104
Size of City	Large	4.9%	165	6.0%	168
	Moderate	4.5%	217	5.5%	208
	Small	5.0%	137	6.1%	135
	Rural	4.6%	40	6.4%	44
Gross Income 2019	Under \$50,000	6.7%	44	6.9%	49
	\$50,000-99,999	4.4%	73	6.3%	77
	\$100,000-199,999	4.0%	92	6.4%	89
	\$200,000-399,999	5.1%	139	5.6%	132
	\$400,000 & over	4.2%	109	5.2%	110
Full-Time Staff	One	4.8%	200	5.8%	200
	Two	4.2%	106	6.0%	100
	3 or More	5.1%	244	6.0%	241
Total		4.8%	575	5.9%	570

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How do you bill for bookkeeping service fees?

		Bookkeeping Services				Total
		Fixed Fee	Hourly Rates	Fixed & Hourly	Other	Count
Type of Practice	Sole Proprietor	40.8%	32.4%	23.9%	2.8%	213
	Partnership	36.4%	45.5%	18.2%	.0%	11
	LLC-C Corporation	41.7%	25.0%	33.3%	.0%	12
	LLC-Partnership	34.8%	39.1%	26.1%	.0%	23
	LLC-S Corporation	43.5%	27.3%	26.6%	2.6%	154
	LLC-Disregarded Entity	44.8%	24.1%	31.0%	.0%	58
	Professional Corp.	31.6%	15.8%	47.4%	5.3%	19
	S Corporation	37.8%	29.5%	30.1%	2.6%	193
	C Corporation	43.5%	32.6%	21.7%	2.2%	46
Census District	New England	28.6%	31.4%	34.3%	5.7%	35
	Middle Atlantic	36.8%	33.7%	28.4%	1.1%	95
	South Atlantic	54.0%	18.6%	25.5%	1.9%	161
	East S. Central	52.9%	11.8%	23.5%	11.8%	17
	West S. Central	53.4%	19.0%	25.9%	1.7%	58
	East N. Central	33.7%	33.7%	31.6%	1.0%	98
	West N. Central	42.9%	38.1%	19.0%	.0%	63
	Mountain	33.3%	29.5%	30.8%	6.4%	78
	Pacific	29.8%	46.2%	22.1%	1.9%	104
Median Household Income for Clients of Your Practice	Under \$50,000	47.2%	30.6%	22.2%	.0%	36
	\$50,000-\$99,999	45.4%	26.5%	26.2%	1.8%	328
	\$100,000-\$149,999	37.7%	32.2%	26.6%	3.5%	199
	\$150,000 and over	33.1%	35.2%	28.9%	2.8%	142
Size of City	Large	47.4%	27.2%	23.5%	1.9%	213
	Moderate	37.1%	30.9%	29.0%	2.9%	272
	Small	42.4%	30.5%	25.4%	1.7%	177
	Rural	28.3%	34.0%	34.0%	3.8%	53
Gross Income 2019	Under \$50,000	27.5%	37.7%	34.8%	.0%	69
	\$50,000-99,999	41.2%	33.0%	22.7%	3.1%	97
	\$100,000-199,999	39.7%	32.8%	24.1%	3.4%	116
	\$200,000-399,999	45.0%	29.4%	24.4%	1.3%	160
	\$400,000 & over	37.3%	28.4%	30.6%	3.7%	134
Full-Time Staff	One	38.9%	34.2%	24.1%	2.7%	257
	Two	40.9%	27.7%	29.9%	1.5%	137
	3 or More	42.4%	26.8%	28.5%	2.4%	295
Total		40.6%	30.0%	27.1%	2.3%	734

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How often do you increase other service fees?

		Other Services					Total
		Quarterly	Semi-Annually	Annually	Every Other Year	Other	Count
Type of Practice	Sole Proprietor	.7%	.0%	44.7%	34.9%	19.7%	152
	Partnership	.0%	.0%	50.0%	37.5%	12.5%	8
	LLC-C Corporation	.0%	.0%	63.6%	36.4%	.0%	11
	LLC-Partnership	.0%	.0%	52.4%	38.1%	9.5%	21
	LLC-S Corporation	.8%	.0%	57.5%	30.0%	11.7%	120
	LLC-Disregarded Entity	.0%	.0%	50.0%	27.1%	22.9%	48
	Professional Corp.	.0%	7.1%	57.1%	21.4%	14.3%	14
	S Corporation	.0%	1.3%	49.4%	39.2%	10.1%	158
	C Corporation	2.9%	.0%	41.2%	35.3%	20.6%	34
Census District	New England	.0%	.0%	45.8%	16.7%	37.5%	24
	Middle Atlantic	.0%	.0%	52.6%	31.6%	15.8%	76
	South Atlantic	.8%	1.6%	43.1%	43.1%	11.4%	123
	East S. Central	.0%	.0%	35.7%	57.1%	7.1%	14
	West S. Central	.0%	.0%	40.8%	36.7%	22.4%	49
	East N. Central	1.3%	.0%	62.8%	28.2%	7.7%	78
	West N. Central	2.0%	.0%	54.0%	30.0%	14.0%	50
	Mountain	.0%	.0%	41.1%	33.9%	25.0%	56
	Pacific	.0%	.0%	55.7%	32.9%	11.4%	79
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	46.4%	39.3%	14.3%	28
	\$50,000-\$99,999	1.2%	.4%	43.9%	37.0%	17.5%	246
	\$100,000-\$149,999	.0%	.7%	53.7%	32.0%	13.6%	147
	\$150,000 and over	.0%	.0%	56.3%	31.7%	11.9%	126
Size of City	Large	.0%	.6%	49.7%	30.8%	18.9%	159
	Moderate	.5%	.0%	50.5%	36.8%	12.3%	212
	Small	1.4%	.7%	49.6%	34.5%	13.7%	139
	Rural	.0%	.0%	43.2%	38.6%	18.2%	44
Gross Income 2019	Under \$50,000	.0%	.0%	55.3%	34.0%	10.6%	47
	\$50,000-99,999	.0%	.0%	49.3%	33.3%	17.3%	75
	\$100,000-199,999	1.1%	1.1%	42.2%	34.4%	21.1%	90
	\$200,000-399,999	.0%	.0%	53.3%	36.1%	10.7%	122
	\$400,000 & over	.0%	1.9%	54.2%	28.0%	15.9%	107
Full-Time Staff	One	.5%	.0%	47.0%	35.5%	17.0%	200
	Two	1.1%	.0%	47.3%	35.5%	16.1%	93
	3 or More	.4%	1.2%	51.0%	34.7%	12.7%	245
Total		.5%	.5%	49.9%	34.3%	14.8%	569

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Change in other service fees for 2020 and 2021

		Actual Increase in 2020		Anticipated Increase for 2021	
		Average	Count	Average	Count
Type of Practice	Sole Proprietor	4.5%	128	6.0%	125
	Partnership	2.9%	7	1.4%	7
	LLC-C Corporation	2.3%	8	5.4%	8
	LLC-Partnership	4.5%	15	7.7%	15
	LLC-S Corporation	4.2%	93	5.2%	93
	LLC-Disregarded Entity	5.9%	34	8.0%	37
	Professional Corp.	4.5%	14	5.8%	13
	S Corporation	4.5%	127	5.3%	121
	C Corporation	5.0%	31	5.7%	30
Census District	New England	4.6%	16	6.2%	17
	Middle Atlantic	6.4%	63	6.4%	58
	South Atlantic	4.8%	94	6.2%	92
	East S. Central	2.9%	12	8.4%	12
	West S. Central	2.5%	37	3.7%	37
	East N. Central	3.9%	69	6.0%	67
	West N. Central	4.0%	40	5.1%	40
	Mountain	4.5%	44	4.6%	47
	Pacific	3.8%	67	4.5%	63
Median Household Income for Clients of Your Practice	Under \$50,000	3.1%	18	3.2%	17
	\$50,000-\$99,999	4.7%	206	5.7%	204
	\$100,000-\$149,999	4.1%	129	5.3%	125
	\$150,000 and over	4.3%	87	6.2%	86
Size of City	Large	5.1%	128	5.9%	129
	Moderate	4.0%	171	5.0%	165
	Small	4.2%	111	6.3%	108
	Rural	4.1%	35	4.7%	35
Gross Income 2019	Under \$50,000	4.4%	38	6.4%	42
	\$50,000-99,999	4.0%	60	5.5%	60
	\$100,000-199,999	4.4%	69	6.2%	63
	\$200,000-399,999	4.7%	105	5.8%	103
	\$400,000 & over	3.9%	94	5.6%	92
Full-Time Staff	One	4.8%	162	5.5%	160
	Two	4.3%	80	5.8%	75
	3 or More	4.4%	194	5.9%	194
Total		4.5%	458	5.8%	451

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: How do you bill for other service fees?

		Other Services				Total
		Fixed Fee	Hourly Rates	Fixed & Hourly	Other	Count
Type of Practice	Sole Proprietor	26.7%	44.1%	27.3%	1.9%	161
	Partnership	12.5%	50.0%	25.0%	12.5%	8
	LLC-C Corporation	18.2%	36.4%	36.4%	9.1%	11
	LLC-Partnership	14.3%	57.1%	28.6%	.0%	21
	LLC-S Corporation	28.0%	42.4%	28.0%	1.6%	125
	LLC-Disregarded Entity	24.4%	43.9%	29.3%	2.4%	41
	Professional Corp.	.0%	37.5%	50.0%	12.5%	16
	S Corporation	16.9%	49.4%	31.8%	1.9%	154
	C Corporation	33.3%	43.6%	20.5%	2.6%	39
Census District	New England	12.5%	41.7%	41.7%	4.2%	24
	Middle Atlantic	18.7%	42.7%	37.3%	1.3%	75
	South Atlantic	32.8%	33.6%	31.2%	2.4%	125
	East S. Central	16.7%	33.3%	50.0%	.0%	12
	West S. Central	32.0%	32.0%	32.0%	4.0%	50
	East N. Central	18.5%	45.7%	33.3%	2.5%	81
	West N. Central	26.4%	58.5%	15.1%	.0%	53
	Mountain	14.3%	51.8%	28.6%	5.4%	56
	Pacific	17.9%	64.3%	15.5%	2.4%	84
Median Household Income for Clients of Your Practice	Under \$50,000	43.5%	26.1%	30.4%	.0%	23
	\$50,000-\$99,999	27.0%	41.3%	30.1%	1.5%	259
	\$100,000-\$149,999	19.8%	46.3%	30.2%	3.7%	162
	\$150,000 and over	14.7%	57.8%	25.0%	2.6%	116
Size of City	Large	25.0%	44.4%	27.5%	3.1%	160
	Moderate	22.3%	45.6%	29.8%	2.3%	215
	Small	21.8%	47.6%	29.3%	1.4%	147
	Rural	23.3%	44.2%	30.2%	2.3%	43
Gross Income 2019	Under \$50,000	20.8%	50.9%	28.3%	.0%	53
	\$50,000-99,999	23.7%	56.6%	19.7%	.0%	76
	\$100,000-199,999	16.9%	42.7%	34.8%	5.6%	89
	\$200,000-399,999	29.8%	45.2%	22.6%	2.4%	124
	\$400,000 & over	15.7%	47.2%	34.3%	2.8%	108
Full-Time Staff	One	25.7%	45.6%	26.2%	2.4%	206
	Two	19.4%	44.7%	33.0%	2.9%	103
	3 or More	22.8%	43.6%	31.1%	2.5%	241
Total		23.2%	45.3%	29.1%	2.4%	581



## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: 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	Tax Services Average Hourly Fee	Estate/ Financial Planning Average Hourly Fee	Write-up Work Average Hourly Fee	Financial Statement Presen- tation Average Hourly Fee	Audit of Financial Statements Average Hourly Fee	Manage- ment Advisory Services Average Hourly Fee	QuickBooks or Book- keeping Advisory Services Average Hourly Fee	Financial Services Average Hourly Fee	Elder Care Services Average Hourly Fee	Offers in Compromise Average Hourly Fee
		Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$92.37	\$94.23	\$163.43	\$155.15	\$169.71	\$107.06	\$135.30	\$153.33	\$150.20	\$103.75	\$160.00	\$113.75	\$186.67
	Partnership	\$70.60	\$65.50	\$743.13	\$740.63	\$115.00	\$65.50	\$449.17	\$400.00	\$136.67	\$71.00	.	.	.
	LLC-C Corporation	\$66.43	\$82.50	\$94.29	\$86.43	\$150.00	\$91.67	\$90.00	.	\$250.00	\$103.75	.	.	\$95.00
	LLC-Partnership	\$101.25	\$103.33	\$185.90	\$193.33	\$232.14	\$136.00	\$245.83	\$362.50	\$255.71	\$147.50	\$175.00	\$291.67	\$343.75
	LLC-S Corporation	\$108.63	\$99.20	\$168.90	\$170.30	\$159.43	\$107.59	\$142.49	\$150.93	\$143.94	\$111.12	\$146.17	\$142.50	\$193.43
	LLC-Disregarded Entity	\$74.39	\$81.54	\$136.83	\$117.33	\$155.83	\$86.38	\$145.50	\$105.00	\$136.25	\$81.05	\$150.00	\$50.00	\$170.67
	Professional Corp.	\$120.63	\$140.71	\$224.58	\$201.11	\$231.67	\$168.00	\$168.75	\$250.00	\$225.00	\$100.00	\$250.00	\$200.00	\$250.00
	S Corporation	\$110.58	\$108.29	\$170.65	\$176.97	\$181.58	\$103.91	\$167.84	\$158.55	\$150.99	\$115.93	\$149.64	\$154.44	\$211.67
	C Corporation	\$109.38	\$115.54	\$148.25	\$150.90	\$145.40	\$94.35	\$132.42	\$100.00	\$180.27	\$118.38	\$137.00	\$100.00	\$187.86
Census District	New England	\$72.92	\$68.57	\$159.71	\$149.25	\$150.00	\$102.65	\$150.00	\$195.00	\$162.22	\$113.08	\$225.00	\$112.50	\$148.75
	Middle Atlantic	\$112.22	\$114.54	\$155.79	\$164.34	\$198.24	\$109.97	\$186.69	\$171.67	\$163.33	\$136.96	\$167.86	\$197.50	\$258.00
	South Atlantic	\$97.90	\$90.78	\$149.58	\$160.83	\$173.56	\$110.62	\$162.21	\$134.92	\$156.09	\$102.55	\$143.40	\$180.00	\$171.45
	East S. Central	\$82.50	\$81.00	\$146.00	\$164.00	\$173.33	\$95.00	\$203.33	\$255.00	\$167.50	\$110.00	\$215.00	\$112.50	\$215.00
	West S. Central	\$94.06	\$103.93	\$176.57	\$139.79	\$161.25	\$109.68	\$144.57	\$121.67	\$157.22	\$94.63	\$50.00	\$50.00	\$186.67
	East N. Central	\$103.09	\$111.26	\$148.15	\$153.84	\$150.87	\$101.94	\$145.19	\$147.20	\$146.30	\$103.83	\$166.20	\$91.67	\$175.20
	West N. Central	\$86.63	\$94.00	\$157.88	\$143.18	\$165.25	\$109.94	\$135.76	\$258.33	\$165.85	\$114.23	\$146.67	\$187.50	\$235.00
	Mountain	\$121.45	\$95.83	\$151.52	\$158.07	\$141.08	\$96.44	\$119.61	\$151.43	\$118.17	\$84.70	\$117.00	\$106.25	\$187.92
	Pacific	\$92.67	\$105.64	\$288.12	\$252.72	\$190.43	\$103.62	\$223.68	\$177.86	\$173.27	\$116.36	\$130.63	\$129.38	\$232.19
Median Household Income for Clients of Your Practice	Under \$50,000	\$77.26	\$81.67	\$141.67	\$114.90	\$112.50	\$91.88	\$80.85	\$112.50	\$93.75	\$112.50	\$93.75	\$83.33	\$98.00
	\$50,000-\$99,999	\$101.45	\$91.40	\$141.68	\$140.65	\$146.31	\$97.99	\$137.98	\$151.20	\$129.98	\$96.59	\$127.00	\$105.00	\$166.24
	\$100,000-\$149,999	\$94.65	\$107.70	\$167.03	\$158.69	\$172.41	\$108.11	\$156.28	\$141.60	\$165.28	\$116.67	\$150.45	\$161.50	\$202.95
	\$150,000 and over	\$104.19	\$112.60	\$265.15	\$262.90	\$217.10	\$119.61	\$243.18	\$258.00	\$205.69	\$123.82	\$233.89	\$216.88	\$296.14
Size of City	Large	\$100.74	\$113.67	\$185.36	\$174.33	\$185.52	\$114.37	\$162.39	\$163.85	\$172.08	\$116.44	\$136.67	\$170.00	\$223.41
	Moderate	\$100.66	\$93.58	\$217.29	\$201.78	\$171.81	\$105.95	\$189.43	\$185.97	\$171.17	\$110.63	\$168.40	\$145.94	\$203.31
	Small	\$98.18	\$101.74	\$124.43	\$140.27	\$157.44	\$93.97	\$127.40	\$121.10	\$126.59	\$98.86	\$147.22	\$155.00	\$185.18
	Rural	\$89.69	\$85.38	\$127.60	\$121.98	\$129.50	\$99.48	\$115.91	\$128.33	\$121.39	\$98.91	\$125.00	\$80.00	\$151.25
Gross Income 2019	Under \$50,000	\$134.59	\$115.75	\$135.23	\$125.07	\$134.23	\$97.24	\$98.55	\$124.44	\$128.06	\$98.00	\$144.00	\$100.00	\$186.08
	\$50,000-99,999	\$81.92	\$83.65	\$129.98	\$135.79	\$155.63	\$102.48	\$157.92	\$90.00	\$142.31	\$94.14	\$145.00	\$173.33	\$160.56
	\$100,000-199,999	\$99.48	\$95.62	\$166.19	\$157.68	\$159.15	\$99.97	\$149.18	\$160.00	\$123.71	\$94.17	\$128.29	\$100.00	\$159.50
	\$200,000-399,999	\$90.20	\$98.07	\$175.66	\$159.18	\$158.65	\$102.07	\$132.50	\$158.57	\$142.41	\$117.58	\$141.67	\$124.44	\$181.57
	\$400,000 & over	\$101.32	\$113.53	\$249.71	\$243.63	\$206.09	\$119.27	\$217.02	\$209.00	\$188.81	\$117.16	\$201.86	\$165.71	\$237.47
Full-Time Staff	One	\$93.56	\$101.18	\$161.02	\$157.70	\$151.36	\$101.87	\$139.92	\$120.45	\$136.64	\$98.60	\$134.50	\$99.38	\$157.35
	Two	\$89.85	\$93.42	\$164.52	\$162.24	\$154.96	\$101.41	\$139.30	\$143.89	\$140.28	\$114.38	\$164.00	\$159.00	\$196.00
	3 or More	\$107.31	\$103.86	\$206.44	\$199.42	\$183.66	\$109.61	\$179.75	\$175.71	\$171.93	\$110.44	\$150.21	\$152.37	\$210.62
Total		\$99.66	\$100.99	\$179.71	\$174.29	\$170.43	\$105.51	\$163.85	\$163.69	\$157.89	\$108.61	\$153.73	\$147.78	\$201.16

### NATIONAL: Client Services - Average Fixed Monthly Fees

		Full Payroll Services Average Monthly Fee	After-fact Payroll Services Average Monthly Fee	Federal/ State Tax Return Average Monthly Fee	Tax Services Average Monthly Fee	Estate/ Financial Planning Average Monthly Fee	Write-up Work Average Monthly Fee	Financial Statement Presen- tation Average Monthly Fee	Audit of Financial Statements Average Monthly Fee	Manage- ment Advisory Services Average Monthly Fee	QuickBooks or Book- keeping Advisory Services Average Monthly Fee	Financial Services Average Monthly Fee	Elder Care Services Average Monthly Fee	Offers in Compromise Average Monthly Fee
		Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$148	\$119	\$865	\$285	\$250	\$320	\$299	\$1,000	\$750	\$305	\$417	\$2,100	\$500
	Partnership	\$103	\$75	\$165	\$200	\$100	\$225	\$1,000	.	.	\$113	.	.	\$750
	LLC-C Corporation	\$132	\$110	.	.	.	\$208	\$450	.	.	\$155	.	.	\$4,500
	LLC-Partnership	\$420	\$125	\$1,867	\$375	\$375	\$222	\$375	.	\$250	\$788	.	.	\$250
	LLC-S Corporation	\$245	\$111	\$746	\$432	\$553	\$281	\$395	\$1,335	\$1,554	\$542	\$590	\$336	\$1,690
	LLC-Disregarded Entity	\$245	\$150	\$706	\$257	\$75	\$823	\$270	.	\$603	\$402	.	.	\$1,088
	Professional Corp.	\$149	\$188	\$342	\$100	.	\$353	\$299	.	\$950	.	.	.	.
	S Corporation	\$256	\$145	\$848	\$879	\$318	\$519	\$309	\$1,675	\$415	\$463	\$588	.	\$1,328
	C Corporation	\$139	\$109	\$196	\$194	\$100	\$236	\$171	\$300	\$260	\$200	\$150	.	\$346
Census District	New England	\$268	\$54	\$950	\$370	.	\$631	\$250	.	\$202	\$227	.	\$2,100	.
	Middle Atlantic	\$193	\$188	\$383	\$422	\$375	\$323	\$318	\$2,000	\$207	\$387	\$588	.	\$1,083
	South Atlantic	\$325	\$119	\$1,109	\$380	\$579	\$524	\$421	\$1,804	\$1,594	\$690	\$567	.	\$2,164
	East S. Central	\$151	\$108	\$706	\$75	\$75	\$194	\$375	.	.	\$175	.	.	.
	West S. Central	\$184	\$122	\$565	\$361	\$375	\$422	\$285	.	\$325	\$284	.	.	\$767
	East N. Central	\$156	\$83	\$517	\$1,736	\$117	\$275	\$209	.	\$1,500	\$211	.	\$71	\$842
	West N. Central	\$126	\$106	\$1,898	\$183	\$240	\$418	\$294	.	\$695	\$270	\$1,000	.	\$358
	Mountain	\$176	\$132	\$600	\$259	\$100	\$231	\$299	.	\$217	\$309	\$175	\$600	\$700
	Pacific	\$181	\$143	\$432	\$162	.	\$396	\$487	\$220	\$550	\$506	.	.	\$317
Median Household Income for Clients of Your Practice	Under \$50,000	\$151	\$184	\$169	\$250	.	\$162	\$219	\$750	\$220	\$250	.	.	\$1,700
	\$50,000-\$99,999	\$166	\$124	\$522	\$356	\$266	\$314	\$276	\$1,632	\$811	\$282	\$595	\$1,086	\$982
	\$100,000-\$149,999	\$326	\$108	\$1,648	\$319	\$585	\$583	\$383	.	\$368	\$752	\$600	.	\$339
	\$150,000 and over	\$185	\$133	\$395	\$976	\$370	\$395	\$444	\$1,813	\$1,138	\$424	\$50	\$600	\$1,813
Size of City	Large	\$259	\$189	\$812	\$425	\$343	\$512	\$493	\$2,141	\$1,526	\$359	\$883	\$600	\$1,408
	Moderate	\$208	\$106	\$599	\$329	\$490	\$268	\$305	\$650	\$356	\$541	\$125	\$2,100	\$757
	Small	\$179	\$91	\$988	\$1,017	\$258	\$398	\$152	\$320	\$201	\$392	\$163	\$71	\$183
	Rural	\$141	\$99	\$610	\$152	.	\$376	\$200	.	\$150	\$204	\$1,000	.	\$2,500
Gross Income 2019	Under \$50,000	\$157	\$107	\$670	\$402	\$123	\$252	\$206	\$560	\$614	\$312	\$120	\$600	\$730
	\$50,000-99,999	\$234	\$126	\$797	\$358	.	\$393	\$265	\$445	\$1,168	\$417	\$50	.	\$1,100
	\$100,000-199,999	\$127	\$105	\$311	\$169	\$225	\$359	\$231	\$500	\$183	\$509	\$458	\$2,100	\$1,850
	\$200,000-399,999	\$218	\$112	\$1,003	\$326	\$390	\$306	\$330	\$1,450	\$963	\$451	\$1,250	\$71	\$802
	\$400,000 & over	\$287	\$178	\$946	\$1,104	\$588	\$586	\$393	\$2,575	\$854	\$350	\$150	.	\$1,827
Full-Time Staff	One	\$186	\$117	\$541	\$272	\$153	\$382	\$324	\$1,186	\$1,189	\$394	\$543	\$2,100	\$1,274
	Two	\$180	\$112	\$401	\$218	\$400	\$240	\$294	\$445	\$340	\$324	.	.	\$1,133
	3 or More	\$243	\$143	\$1,118	\$782	\$398	\$478	\$349	\$1,716	\$774	\$463	\$435	\$71	\$1,258
Total		\$211	\$127	\$761	\$502	\$358	\$391	\$334	\$1,383	\$775	\$412	\$483	\$924	\$1,189

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: 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
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	6.9%	2.5%	60.1%	11.7%
	Partnership	9.2%	.2%	65.6%	4.6%
	LLC-C Corporation	12.4%	1.2%	62.6%	2.4%
	LLC-Partnership	5.6%	.9%	60.9%	4.2%
	LLC-S Corporation	7.7%	2.0%	53.7%	10.2%
	LLC-Disregarded Entity	6.1%	.3%	56.0%	11.7%
	Professional Corp.	7.0%	2.8%	41.9%	12.1%
	S Corporation	6.0%	2.3%	50.9%	12.4%
	C Corporation	7.0%	3.3%	48.6%	11.4%
Census District	New England	7.8%	.5%	48.6%	18.8%
	Middle Atlantic	7.0%	3.1%	54.0%	10.0%
	South Atlantic	5.5%	2.1%	52.4%	10.6%
	East S. Central	1.9%	2.6%	53.4%	23.1%
	West S. Central	7.1%	2.5%	50.1%	11.9%
	East N. Central	5.6%	2.3%	52.5%	12.1%
	West N. Central	7.3%	1.9%	51.7%	13.5%
	Mountain	7.8%	1.6%	63.4%	5.4%
	Pacific	8.5%	1.8%	57.5%	13.2%
Median Household Income for Clients of Your Practice	Under \$50,000	4.9%	2.2%	74.3%	5.1%
	\$50,000-\$99,999	6.8%	2.3%	55.2%	11.2%
	\$100,000-\$149,999	8.5%	2.3%	50.6%	11.2%
	\$150,000 and over	5.2%	1.6%	51.8%	15.0%
Size of City	Large	5.1%	2.1%	51.6%	12.6%
	Moderate	7.7%	1.8%	55.4%	10.7%
	Small	7.4%	2.4%	55.6%	10.7%
	Rural	8.4%	2.5%	56.6%	14.5%
Gross Income 2019	Under \$50,000	3.8%	1.0%	54.7%	20.1%
	\$50,000-99,999	5.0%	2.6%	55.1%	13.0%
	\$100,000-199,999	5.9%	1.9%	60.7%	10.3%
	\$200,000-399,999	8.2%	2.9%	56.2%	7.7%
	\$400,000 & over	8.4%	1.9%	45.6%	11.0%
Full-Time Staff	One	4.3%	2.1%	60.9%	12.7%
	Two	8.2%	2.6%	51.1%	14.3%
	3 or More	9.0%	2.0%	50.0%	8.0%
Total		6.8%	2.1%	54.7%	11.4%

## FEES FOR SERVICES: NATIONAL AVERAGES

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

		Estate/ Financial Planning % Gross Income	Write-up Work % Gross Income	Financial State- ment 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%	11.6%	.7%	.3%	.9%
	Partnership	.9%	6.2%	7.8%	1.7%	1.9%
	LLC-C Corporation	.0%	9.8%	2.2%	.0%	.0%
	LLC-Partnership	.6%	18.7%	1.6%	.2%	1.7%
	LLC-S Corporation	1.5%	15.5%	1.8%	.5%	2.4%
	LLC-Disregarded Entity	1.0%	14.8%	4.4%	.0%	2.0%
	Professional Corp.	.7%	29.6%	4.2%	.0%	.9%
	S Corporation	.8%	17.5%	1.9%	.5%	1.3%
	C Corporation	.4%	17.2%	1.5%	.2%	2.1%
Census District	New England	1.6%	10.6%	4.8%	.0%	2.4%
	Middle Atlantic	.6%	14.9%	1.2%	.1%	1.2%
	South Atlantic	.6%	19.0%	1.2%	.2%	1.5%
	East S. Central	.3%	14.8%	3.0%	.0%	.0%
	West S. Central	.7%	19.8%	2.1%	.2%	1.1%
	East N. Central	1.2%	14.8%	2.4%	.4%	1.3%
	West N. Central	.6%	19.0%	1.5%	.0%	1.7%
	Mountain	.6%	14.9%	1.6%	.6%	1.1%
	Pacific	1.6%	9.1%	1.8%	1.0%	2.1%
Median Household Income for Clients of Your Practice	Under \$50,000	.3%	9.3%	3.1%	.0%	.3%
	\$50,000-\$99,999	.7%	16.8%	1.0%	.4%	1.0%
	\$100,000-\$149,999	.8%	17.1%	2.1%	.3%	1.7%
	\$150,000 and over	1.7%	11.3%	3.0%	.6%	2.5%
Size of City	Large	1.4%	18.7%	1.5%	.5%	2.0%
	Moderate	.6%	14.2%	1.9%	.3%	1.4%
	Small	.8%	13.9%	2.5%	.4%	1.4%
	Rural	.5%	10.9%	.5%	.1%	.6%
Gross Income 2019	Under \$50,000	.9%	12.5%	1.3%	.8%	2.0%
	\$50,000-99,999	1.1%	15.7%	.9%	.1%	1.9%
	\$100,000-199,999	.4%	14.5%	1.1%	.1%	.9%
	\$200,000-399,999	.9%	16.4%	1.7%	.3%	.7%
	\$400,000 & over	1.4%	16.9%	3.6%	.8%	2.4%
Full-Time Staff	One	.7%	12.8%	.8%	.1%	1.2%
	Two	.9%	14.1%	.9%	.2%	1.3%
	3 or More	1.2%	18.6%	3.3%	.7%	1.6%
Total		.9%	15.1%	1.9%	.4%	1.5%

## FEES FOR SERVICES: NATIONAL AVERAGES

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

		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	2.2%	1.2%	.6%	.7%
	Partnership	2.0%	.0%	.0%	.0%
	LLC-C Corporation	6.8%	.0%	.0%	2.6%
	LLC-Partnership	5.7%	.0%	.0%	.0%
	LLC-S Corporation	3.8%	.6%	.1%	.2%
	LLC-Disregarded Entity	3.1%	.0%	.0%	.6%
	Professional Corp.	.5%	.0%	.1%	.1%
	S Corporation	4.0%	1.4%	.0%	.9%
	C Corporation	2.9%	5.0%	.0%	.3%
Census District	New England	3.4%	.5%	1.0%	.0%
	Middle Atlantic	3.5%	3.4%	.1%	1.0%
	South Atlantic	4.9%	1.2%	.0%	.8%
	East S. Central	.3%	.0%	.0%	.6%
	West S. Central	4.0%	.0%	.0%	.6%
	East N. Central	3.7%	2.2%	.1%	1.2%
	West N. Central	1.7%	.9%	.0%	.0%
	Mountain	2.7%	.0%	.3%	.1%
	Pacific	2.2%	.4%	.2%	.8%
Median Household Income for Clients of Your Practice	Under \$50,000	.2%	.1%	.0%	.3%
	\$50,000-\$99,999	2.8%	.9%	.2%	.8%
	\$100,000-\$149,999	3.5%	1.2%	.1%	.5%
	\$150,000 and over	4.6%	2.0%	.1%	.7%
Size of City	Large	2.8%	.9%	.0%	.7%
	Moderate	3.6%	1.7%	.2%	.6%
	Small	3.6%	.5%	.0%	.8%
	Rural	2.6%	1.7%	.6%	.5%
Gross Income 2019	Under \$50,000	2.0%	.0%	.7%	.3%
	\$50,000-99,999	3.2%	.8%	.1%	.5%
	\$100,000-199,999	2.3%	1.2%	.3%	.4%
	\$200,000-399,999	3.8%	.9%	.0%	.3%
	\$400,000 & over	4.5%	2.4%	.1%	1.1%
Full-Time Staff	One	2.2%	1.2%	.5%	.5%
	Two	4.3%	1.0%	.0%	1.0%
	3 or More	3.7%	1.3%	.1%	.6%
Total		3.2%	1.2%	.2%	.6%

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Additional fee to prepare W-2s

		Do you charge your clients an additional fee to prepare W-2s		If yes, what additional amount do you charge?	
		Yes	No	Count	Mean
		Percent	Percent		
Type of Practice	Sole Proprietor	67.1%	32.9%	162	\$70.63
	Partnership	91.7%	8.3%	10	\$42.60
	LLC-C Corporation	73.3%	26.7%	10	\$37.20
	LLC-Partnership	92.0%	8.0%	18	\$36.85
	LLC-S Corporation	78.0%	22.0%	113	\$65.62
	LLC-Disregarded Entity	82.3%	17.7%	42	\$77.46
	Professional Corp.	65.0%	35.0%	11	\$47.45
	S Corporation	81.0%	19.0%	149	\$82.20
	C Corporation	75.0%	25.0%	33	\$55.97
Census District	New England	64.9%	35.1%	18	\$48.96
	Middle Atlantic	68.8%	31.2%	64	\$90.63
	South Atlantic	75.6%	24.4%	120	\$72.20
	East S. Central	65.2%	34.8%	12	\$70.83
	West S. Central	81.0%	19.0%	47	\$92.59
	East N. Central	84.4%	15.6%	79	\$50.03
	West N. Central	80.9%	19.1%	51	\$55.47
	Mountain	74.1%	25.9%	57	\$44.09
	Pacific	75.0%	25.0%	78	\$84.59
Median Household Income for Clients of Your Practice	Under \$50,000	3.8%	2.0%	26	\$58.46
	\$50,000-\$99,999	36.1%	10.6%	261	\$57.41
	\$100,000-\$149,999	20.8%	6.8%	140	\$81.59
	\$150,000 and over	15.1%	4.7%	100	\$88.19
Size of City	Large	72.3%	27.7%	152	\$80.24
	Moderate	72.6%	27.4%	196	\$65.74
	Small	81.8%	18.2%	135	\$65.51
	Rural	85.5%	14.5%	49	\$59.34
Gross Income 2019	Under \$50,000	62.7%	37.3%	51	\$59.58
	\$50,000-99,999	72.7%	27.3%	74	\$79.59
	\$100,000-199,999	75.4%	24.6%	91	\$62.36
	\$200,000-399,999	79.5%	20.5%	119	\$66.03
	\$400,000 & over	82.5%	17.5%	102	\$77.41
Full-Time Staff	One	68.9%	31.1%	196	\$74.75
	Two	78.7%	21.3%	101	\$71.79
	3 or More	81.7%	18.3%	224	\$67.55
Total		75.6%	24.4%	550	\$69.75

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Additional fee to prepare 1099s

		Do you charge your clients an additional fee to prepare 1099s		If yes, what additional amount do you charge?	
		Yes	No	Count	Mean
		Percent	Percent		
Type of Practice	Sole Proprietor	77.7%	22.3%	197	\$69.97
	Partnership	92.9%	7.1%	12	\$80.33
	LLC-C Corporation	87.5%	12.5%	13	\$51.31
	LLC-Partnership	92.3%	7.7%	19	\$38.82
	LLC-S Corporation	90.0%	10.0%	131	\$61.04
	LLC-Disregarded Entity	89.1%	10.9%	47	\$70.30
	Professional Corp.	90.0%	10.0%	15	\$65.80
	S Corporation	89.1%	10.9%	169	\$76.31
	C Corporation	79.6%	20.4%	36	\$53.39
Census District	New England	78.6%	21.4%	25	\$62.09
	Middle Atlantic	76.3%	23.7%	75	\$93.99
	South Atlantic	86.3%	13.7%	137	\$64.92
	East S. Central	69.6%	30.4%	13	\$67.15
	West S. Central	87.5%	12.5%	52	\$88.53
	East N. Central	92.8%	7.2%	90	\$52.78
	West N. Central	88.2%	11.8%	57	\$50.77
	Mountain	83.9%	16.1%	66	\$40.60
	Pacific	86.3%	13.7%	100	\$78.84
Median Household Income for Clients of Your Practice	Under \$50,000	4.4%	1.2%	32	\$47.97
	\$50,000-\$99,999	39.3%	7.0%	295	\$53.25
	\$100,000-\$149,999	23.7%	3.8%	166	\$73.93
	\$150,000 and over	17.8%	2.7%	121	\$99.02
Size of City	Large	83.8%	16.2%	185	\$79.20
	Moderate	84.6%	15.4%	239	\$66.04
	Small	86.2%	13.8%	148	\$59.41
	Rural	88.5%	11.5%	49	\$49.40
Gross Income 2019	Under \$50,000	73.9%	26.1%	64	\$59.78
	\$50,000-99,999	83.6%	16.4%	91	\$72.19
	\$100,000-199,999	85.4%	14.6%	109	\$63.26
	\$200,000-399,999	87.4%	12.6%	128	\$61.73
	\$400,000 & over	90.0%	10.0%	116	\$78.40
Full-Time Staff	One	80.2%	19.8%	242	\$71.90
	Two	87.7%	12.3%	117	\$69.47
	3 or More	90.2%	9.8%	250	\$65.80
Total		85.0%	15.0%	641	\$67.72

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Fee to file extensions

		Do you charge your clients an additional fee for file extensions		If yes, what additional amount do you charge?	
		Yes	No	Count	Mean
		Percent	Percent		
Type of Practice	Sole Proprietor	43.3%	56.7%	109	\$50.64
	Partnership	36.4%	63.6%	4	\$29.25
	LLC-C Corporation	37.5%	62.5%	6	\$25.83
	LLC-Partnership	34.8%	65.2%	7	\$30.71
	LLC-S Corporation	41.2%	58.8%	56	\$58.88
	LLC-Disregarded Entity	33.9%	66.1%	16	\$76.25
	Professional Corp.	40.0%	60.0%	7	\$102.86
	S Corporation	42.1%	57.9%	76	\$50.43
	C Corporation	47.9%	52.1%	21	\$86.62
Census District	New England	29.3%	70.7%	9	\$65.00
	Middle Atlantic	29.1%	70.9%	28	\$57.25
	South Atlantic	41.7%	58.3%	64	\$56.28
	East S. Central	33.3%	66.7%	7	\$40.71
	West S. Central	51.7%	48.3%	27	\$50.81
	East N. Central	46.7%	53.3%	39	\$55.15
	West N. Central	46.3%	53.7%	28	\$46.00
	Mountain	48.1%	51.9%	37	\$52.49
	Pacific	41.7%	58.3%	51	\$67.31
Median Household Income for Clients of Your Practice	Under \$50,000	2.4%	3.5%	15	\$47.35
	\$50,000-\$99,999	20.6%	25.8%	144	\$44.58
	\$100,000-\$149,999	10.8%	16.5%	72	\$55.06
	\$150,000 and over	7.7%	12.7%	57	\$89.44
Size of City	Large	43.2%	56.8%	92	\$64.88
	Moderate	42.8%	57.2%	122	\$54.55
	Small	38.5%	61.5%	61	\$50.63
	Rural	39.3%	60.7%	19	\$37.84
Gross Income 2019	Under \$50,000	42.0%	58.0%	35	\$78.11
	\$50,000-99,999	49.6%	50.4%	49	\$53.61
	\$100,000-199,999	43.9%	56.1%	55	\$46.86
	\$200,000-399,999	37.3%	62.7%	51	\$41.35
	\$400,000 & over	48.1%	51.9%	60	\$54.40
Full-Time Staff	One	38.7%	61.3%	113	\$64.84
	Two	43.0%	57.0%	58	\$51.31
	3 or More	42.0%	58.0%	111	\$50.21
Total		41.6%	58.4%	303	\$55.94

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Additional fee to expedite returns

		Do you charge your clients an additional fee to expedite their return		If yes, what additional amount do you charge?	
		Yes	No	Count	Mean
		Percent	Percent		
Type of Practice	Sole Proprietor	23.3%	76.7%	48	\$105.21
	Partnership	54.5%	45.5%	5	\$74.60
	LLC-C Corporation	26.7%	73.3%	4	\$106.25
	LLC-Partnership	31.8%	68.2%	4	\$131.25
	LLC-S Corporation	36.5%	63.5%	46	\$163.70
	LLC-Disregarded Entity	38.2%	61.8%	20	\$112.75
	Professional Corp.	26.3%	73.7%	4	\$241.75
	S Corporation	35.8%	64.2%	56	\$148.70
	C Corporation	37.8%	62.2%	14	\$131.43
Census District	New England	25.0%	75.0%	8	\$89.38
	Middle Atlantic	22.3%	77.7%	18	\$135.83
	South Atlantic	25.3%	74.7%	33	\$143.18
	East S. Central	10.0%	90.0%	2	\$90.00
	West S. Central	35.1%	64.9%	17	\$215.29
	East N. Central	49.0%	51.0%	40	\$105.30
	West N. Central	36.7%	63.3%	18	\$71.94
	Mountain	35.2%	64.8%	21	\$166.43
	Pacific	36.4%	63.6%	38	\$166.32
Median Household Income for Clients of Your Practice	Under \$50,000	1.3%	4.5%	7	\$91.14
	\$50,000-\$99,999	14.8%	30.9%	88	\$111.50
	\$100,000-\$149,999	9.5%	19.0%	61	\$142.79
	\$150,000 and over	6.7%	13.3%	41	\$194.68
Size of City	Large	31.8%	68.2%	60	\$188.45
	Moderate	33.5%	66.5%	79	\$125.13
	Small	29.0%	71.0%	40	\$112.63
	Rural	39.3%	60.7%	19	\$79.21
Gross Income 2019	Under \$50,000	25.3%	74.7%	19	\$203.26
	\$50,000-99,999	28.1%	71.9%	25	\$108.20
	\$100,000-199,999	29.4%	70.6%	29	\$144.38
	\$200,000-399,999	34.8%	65.2%	47	\$123.47
	\$400,000 & over	38.6%	61.4%	46	\$160.54
Full-Time Staff	One	28.4%	71.6%	71	\$130.80
	Two	33.8%	66.2%	40	\$140.88
	3 or More	34.5%	65.5%	81	\$137.53
Total		32.0%	68.0%	202	\$136.32



## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Additional fee if bring in disorganized/incomplete files

		Do you charge your clients an additional fee if they bring in disorganized/incomplete files		If yes, what additional amount do you charge?	
		Yes	No	Count	Mean
		Percent	Percent		
Type of Practice	Sole Proprietor	75.1%	24.9%	168	\$145.14
	Partnership	83.3%	16.7%	9	\$278.67
	LLC-C Corporation	87.5%	12.5%	11	\$127.73
	LLC-Partnership	84.6%	15.4%	15	\$184.60
	LLC-S Corporation	81.9%	18.1%	104	\$221.37
	LLC-Disregarded Entity	75.0%	25.0%	32	\$129.38
	Professional Corp.	85.0%	15.0%	14	\$157.14
	S Corporation	75.5%	24.5%	123	\$155.82
	C Corporation	85.7%	14.3%	39	\$152.51
Census District	New England	78.9%	21.1%	19	\$178.68
	Middle Atlantic	73.6%	26.4%	64	\$152.72
	South Atlantic	78.8%	21.2%	109	\$173.47
	East S. Central	77.3%	22.7%	13	\$146.15
	West S. Central	77.0%	23.0%	42	\$168.29
	East N. Central	81.7%	18.3%	70	\$133.14
	West N. Central	84.8%	15.2%	46	\$134.78
	Mountain	78.6%	21.4%	54	\$130.52
	Pacific	70.7%	29.3%	73	\$215.18
Median Household Income for Clients of Your Practice	Under \$50,000	3.5%	2.2%	24	\$97.00
	\$50,000-\$99,999	37.4%	9.6%	245	\$154.20
	\$100,000-\$149,999	21.5%	5.4%	132	\$146.79
	\$150,000 and over	14.8%	5.6%	88	\$253.85
Size of City	Large	74.4%	25.6%	146	\$204.68
	Moderate	76.2%	23.8%	186	\$177.60
	Small	78.8%	21.2%	121	\$125.35
	Rural	91.5%	8.5%	43	\$104.12
Gross Income 2019	Under \$50,000	74.4%	25.6%	62	\$131.21
	\$50,000-99,999	76.6%	23.4%	73	\$126.01
	\$100,000-199,999	79.5%	20.5%	81	\$157.63
	\$200,000-399,999	82.4%	17.6%	115	\$151.83
	\$400,000 & over	79.7%	20.3%	89	\$238.09
Full-Time Staff	One	73.2%	26.8%	186	\$148.67
	Two	80.0%	20.0%	96	\$125.35
	3 or More	83.0%	17.0%	206	\$197.62
Total		78.1%	21.9%	518	\$165.82

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Additional fee if receive tax information after set deadline

		Do you charge your clients an additional fee if you receive their tax information after a set deadline?		If yes, what additional amount do you charge?		If yes, how many days in advance of a filing deadline do you charge an additional fee?	
		Yes	No	Count	Mean	Count	Mean
		Percent	Percent				
Type of Practice	Sole Proprietor	22.1%	77.9%	59	\$97.71	61	16
	Partnership	28.6%	71.4%	4	\$93.75	4	17
	LLC-C Corporation	31.3%	68.8%	5	\$65.00	5	14
	LLC-Partnership	41.7%	58.3%	7	\$110.00	10	14
	LLC-S Corporation	31.1%	68.9%	49	\$116.84	51	15
	LLC-Disregarded Entity	16.9%	83.1%	9	\$120.56	10	12
	Professional Corp.	30.0%	70.0%	6	\$148.33	6	14
	S Corporation	25.8%	74.2%	51	\$128.43	56	19
	C Corporation	34.0%	66.0%	17	\$152.94	16	16
Census District	New England	22.7%	77.3%	7	\$122.86	10	17
	Middle Atlantic	22.4%	77.6%	23	\$115.00	26	16
	South Atlantic	21.9%	78.1%	37	\$117.84	36	16
	East S. Central	17.4%	82.6%	4	\$91.25	4	12
	West S. Central	36.9%	63.1%	24	\$136.04	24	23
	East N. Central	26.8%	73.2%	29	\$111.72	30	14
	West N. Central	31.9%	68.1%	21	\$77.38	22	14
	Mountain	28.3%	71.7%	22	\$115.23	24	16
	Pacific	25.8%	74.2%	30	\$142.83	35	15
Median Household Income for Clients of Your Practice	Under \$50,000	1.6%	4.3%	13	\$80.00	13	18
	\$50,000-\$99,999	11.2%	34.5%	91	\$90.88	92	15
	\$100,000-\$149,999	7.1%	20.5%	50	\$116.40	58	18
	\$150,000 and over	6.0%	14.7%	44	\$182.50	48	15
Size of City	Large	28.6%	71.4%	67	\$148.51	70	19
	Moderate	22.2%	77.8%	61	\$114.34	71	14
	Small	25.9%	74.1%	51	\$80.39	51	16
	Rural	37.1%	62.9%	22	\$107.27	23	17
Gross Income 2019	Under \$50,000	26.8%	73.2%	26	\$103.46	26	14
	\$50,000-99,999	24.1%	75.9%	27	\$94.81	27	15
	\$100,000-199,999	23.7%	76.3%	27	\$94.26	31	15
	\$200,000-399,999	25.4%	74.6%	42	\$114.76	43	15
	\$400,000 & over	30.2%	69.8%	39	\$146.54	41	19
Full-Time Staff	One	26.4%	73.6%	81	\$107.47	85	16
	Two	22.9%	77.1%	33	\$113.64	36	16
	3 or More	27.2%	72.8%	81	\$130.12	85	17
Total		26.2%	73.8%	208	\$116.97	221	16

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Circumstances for charging clients for IRS letter/ audit responses

		Circumstances		
		When I did not prepare their return	When I prepare the return, but am not at fault	I always charge for IRS response letters
Type of Practice	Sole Proprietor	67.6%	45.9%	6.9%
	Partnership	61.5%	61.5%	15.4%
	LLC-C Corporation	62.5%	37.5%	18.8%
	LLC-Partnership	76.0%	76.0%	4.0%
	LLC-S Corporation	67.3%	54.5%	13.3%
	LLC-Disregarded Entity	65.6%	57.8%	6.3%
	Professional Corp.	65.0%	65.0%	10.0%
	S Corporation	68.6%	55.2%	12.1%
	C Corporation	62.0%	46.0%	16.0%
Census District	New England	62.2%	60.0%	8.9%
	Middle Atlantic	62.4%	52.1%	10.3%
	South Atlantic	73.9%	50.6%	7.8%
	East S. Central	58.3%	29.2%	4.2%
	West S. Central	58.2%	37.3%	11.9%
	East N. Central	73.0%	58.6%	9.9%
	West N. Central	63.2%	51.5%	13.2%
	Mountain	67.0%	56.0%	14.3%
	Pacific	67.6%	57.4%	11.0%
Median Household Income for Clients of Your Practice	Under \$50,000	3.1%	2.3%	.5%
	\$50,000-\$99,999	31.7%	22.5%	4.3%
	\$100,000-\$149,999	18.9%	15.7%	3.5%
	\$150,000 and over	13.8%	11.8%	2.2%
Size of City	Large	65.5%	51.4%	10.4%
	Moderate	71.6%	55.8%	7.9%
	Small	65.0%	49.5%	12.6%
	Rural	60.9%	50.0%	14.1%
Gross Income 2019	Under \$50,000	63.9%	46.4%	8.2%
	\$50,000-99,999	68.9%	38.7%	11.8%
	\$100,000-199,999	69.1%	54.0%	9.4%
	\$200,000-399,999	71.6%	55.0%	10.1%
	\$400,000 & over	70.7%	67.1%	10.0%
Full-Time Staff	One	65.2%	47.9%	8.9%
	Two	65.2%	48.1%	16.5%
	3 or More	69.8%	59.1%	10.4%
Total		67.2%	52.1%	10.4%

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Circumstances for charging clients for IRS letter/ audit responses (cont.)

		Circumstances	
		I never charge for IRS response letters	Other
Type of Practice	Sole Proprietor	15.2%	5.9%
	Partnership	.0%	.0%
	LLC-C Corporation	12.5%	.0%
	LLC-Partnership	8.0%	8.0%
	LLC-S Corporation	6.1%	6.7%
	LLC-Disregarded Entity	14.1%	4.7%
	Professional Corp.	.0%	10.0%
	S Corporation	8.1%	3.6%
	C Corporation	10.0%	4.0%
Census District	New England	11.1%	6.7%
	Middle Atlantic	14.5%	6.8%
	South Atlantic	10.0%	3.9%
	East S. Central	20.8%	4.2%
	West S. Central	16.4%	7.5%
	East N. Central	7.2%	1.8%
	West N. Central	10.3%	10.3%
	Mountain	3.3%	5.5%
	Pacific	8.8%	5.1%
Median Household Income for Clients of Your Practice	Under \$50,000	1.3%	.5%
	\$50,000-\$99,999	5.3%	2.6%
	\$100,000-\$149,999	1.8%	1.3%
	\$150,000 and over	1.9%	1.0%
Size of City	Large	9.6%	6.8%
	Moderate	9.1%	5.2%
	Small	13.1%	3.4%
	Rural	9.4%	6.3%
Gross Income 2019	Under \$50,000	12.4%	6.2%
	\$50,000-99,999	12.6%	5.0%
	\$100,000-199,999	10.8%	5.0%
	\$200,000-399,999	10.1%	4.7%
	\$400,000 & over	5.7%	6.4%
Full-Time Staff	One	13.7%	5.1%
	Two	9.5%	5.7%
	3 or More	6.6%	5.7%
Total		10.4%	5.2%

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Amount charged for IRS letter/ audit response

		If yes, what amount do you charge?	
		Average	Count
Type of Practice	Sole Proprietor	\$181.00	219
	Partnership	\$153.08	13
	LLC-C Corporation	\$114.29	14
	LLC-Partnership	\$168.89	18
	LLC-S Corporation	\$166.17	142
	LLC-Disregarded Entity	\$130.37	51
	Professional Corp.	\$169.17	18
	S Corporation	\$148.25	183
	C Corporation	\$159.47	44
Census District	New England	\$141.34	29
	Middle Atlantic	\$144.07	90
	South Atlantic	\$183.78	148
	East S. Central	\$141.56	16
	West S. Central	\$218.24	54
	East N. Central	\$153.90	93
	West N. Central	\$102.46	59
	Mountain	\$148.62	81
	Pacific	\$179.87	110
Median Household Income for Clients of Your Practice	Under \$50,000	\$91.91	34
	\$50,000-\$99,999	\$142.24	315
	\$100,000-\$149,999	\$143.11	198
	\$150,000 and over	\$258.05	132
Size of City	Large	\$200.14	205
	Moderate	\$164.63	278
	Small	\$127.29	157
	Rural	\$106.04	48
Gross Income 2019	Under \$50,000	\$122.65	81
	\$50,000-99,999	\$171.91	99
	\$100,000-199,999	\$144.40	110
	\$200,000-399,999	\$133.71	145
	\$400,000 & over	\$250.57	127
Full-Time Staff	One	\$153.26	259
	Two	\$174.64	130
	3 or More	\$162.88	271
Total		\$161.61	706

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Representation Fees for an In-Person IRS Audit That Does Not Appear to be Due to Negligence on Part of Practice

		Do you charge your clients a separate fee to represent them in the event of an in-person IRS audit that does not appear to be due to negligence on the part of your practice?		Hourly Fee to represent	
		Yes	No	Count	Mean
		Percent	Percent		
Type of Practice	Sole Proprietor	71.8%	28.2%	177	\$150.85
	Partnership	91.7%	8.3%	12	\$168.75
	LLC-C Corporation	75.0%	25.0%	12	\$166.25
	LLC-Partnership	88.0%	12.0%	20	\$200.50
	LLC-S Corporation	92.5%	7.5%	142	\$165.13
	LLC-Disregarded Entity	85.5%	14.5%	48	\$177.06
	Professional Corp.	100.0%	.0%	20	\$185.75
	S Corporation	90.1%	9.9%	178	\$178.13
	C Corporation	89.8%	10.2%	41	\$172.88
Census District	New England	87.8%	12.2%	37	\$164.57
	Middle Atlantic	88.6%	11.4%	92	\$180.27
	South Atlantic	82.8%	17.2%	125	\$168.38
	East S. Central	60.9%	39.1%	13	\$169.62
	West S. Central	80.0%	20.0%	43	\$138.95
	East N. Central	82.7%	17.3%	85	\$182.54
	West N. Central	91.0%	9.0%	59	\$139.58
	Mountain	86.7%	13.3%	78	\$148.12
	Pacific	85.5%	14.5%	103	\$185.79
Median Household Income for Clients of Your Practice	Under \$50,000	3.2%	2.4%	24	\$117.71
	\$50,000-\$99,999	38.0%	8.4%	282	\$143.10
	\$100,000-\$149,999	24.3%	3.1%	181	\$179.40
	\$150,000 and over	18.5%	2.1%	141	\$208.30
Size of City	Large	88.5%	11.5%	196	\$182.86
	Moderate	83.0%	17.0%	247	\$172.80
	Small	80.6%	19.4%	147	\$144.88
	Rural	82.3%	17.7%	47	\$140.37
Gross Income 2019	Under \$50,000	72.5%	27.5%	61	\$143.03
	\$50,000-99,999	79.5%	20.5%	83	\$144.01
	\$100,000-199,999	85.1%	14.9%	109	\$142.11
	\$200,000-399,999	89.2%	10.8%	136	\$182.75
	\$400,000 & over	92.8%	7.2%	124	\$197.58
Full-Time Staff	One	81.3%	18.8%	243	\$159.35
	Two	80.8%	19.2%	109	\$161.33
	3 or More	90.7%	9.3%	264	\$177.81
Total		84.0%	16.0%	653	\$167.63

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Representation Fees for an In-Person IRS Audit That Does Not Appear to be Due to Negligence on Part of Practice (cont.)

		Minimum-fixed Fee to represent		Retainer to represent	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	67	\$407	64	\$753
	Partnership	4	\$231	2	\$750
	LLC-C Corporation	6	\$925	8	\$1,019
	LLC-Partnership	9	\$736	7	\$804
	LLC-S Corporation	51	\$587	63	\$812
	LLC-Disregarded Entity	14	\$539	27	\$732
	Professional Corp.	6	\$458	8	\$1,063
	S Corporation	74	\$740	100	\$772
	C Corporation	16	\$811	18	\$972
Census District	New England	10	\$554	9	\$733
	Middle Atlantic	41	\$655	44	\$900
	South Atlantic	63	\$676	70	\$979
	East S. Central	2	\$325	5	\$840
	West S. Central	21	\$824	21	\$900
	East N. Central	28	\$643	38	\$538
	West N. Central	23	\$286	22	\$464
	Mountain	14	\$385	33	\$664
	Pacific	33	\$651	46	\$894
Median Household Income for Clients of Your Practice	Under \$50,000	12	\$396	12	\$529
	\$50,000-\$99,999	117	\$519	122	\$656
	\$100,000-\$149,999	64	\$615	81	\$714
	\$150,000 and over	41	\$958	67	\$1,249
Size of City	Large	81	\$784	111	\$991
	Moderate	96	\$537	112	\$704
	Small	44	\$554	43	\$669
	Rural	16	\$350	21	\$612
Gross Income 2019	Under \$50,000	23	\$471	25	\$635
	\$50,000-99,999	30	\$438	42	\$661
	\$100,000-199,999	38	\$470	47	\$631
	\$200,000-399,999	57	\$659	62	\$804
	\$400,000 & over	45	\$747	62	\$942
Full-Time Staff	One	81	\$532	111	\$792
	Two	47	\$657	58	\$804
	3 or More	110	\$646	117	\$830
Total		249	\$605	298	\$799

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Change in the Number of Audits

		Over the past year, in your practice, how have the number of tax audits changed?			Total
		Increased	Stayed the same	Decreased	Count
Type of Practice	Sole Proprietor	7.4%	63.0%	29.6%	270
	Partnership	7.7%	53.8%	38.5%	13
	LLC-C Corporation	6.3%	68.8%	25.0%	16
	LLC-Partnership	.0%	66.7%	33.3%	24
	LLC-S Corporation	9.5%	60.8%	29.7%	158
	LLC-Disregarded Entity	1.6%	73.8%	24.6%	61
	Professional Corp.	.0%	75.0%	25.0%	20
	S Corporation	5.2%	57.5%	37.3%	212
	C Corporation	4.3%	55.3%	40.4%	47
Census District	New England	4.5%	56.8%	38.6%	44
	Middle Atlantic	7.9%	67.5%	24.6%	114
	South Atlantic	6.1%	61.3%	32.5%	163
	East S. Central	12.5%	66.7%	20.8%	24
	West S. Central	1.7%	57.6%	40.7%	59
	East N. Central	6.4%	66.1%	27.5%	109
	West N. Central	6.0%	62.7%	31.3%	67
	Mountain	6.7%	59.6%	33.7%	89
	Pacific	7.0%	59.7%	33.3%	129
Median Household Income for Clients of Your Practice	Under \$50,000	7.9%	55.3%	36.8%	38
	\$50,000-\$99,999	7.2%	64.6%	28.2%	362
	\$100,000-\$149,999	5.9%	60.4%	33.8%	222
	\$150,000 and over	5.2%	60.5%	34.3%	172
Size of City	Large	7.8%	56.6%	35.7%	244
	Moderate	6.6%	62.8%	30.6%	301
	Small	4.5%	66.7%	28.9%	201
	Rural	5.0%	68.3%	26.7%	60
Gross Income 2019	Under \$50,000	5.7%	65.9%	28.4%	88
	\$50,000-99,999	11.6%	67.9%	20.5%	112
	\$100,000-199,999	7.4%	52.9%	39.7%	136
	\$200,000-399,999	4.1%	65.1%	30.8%	169
	\$400,000 & over	7.3%	54.0%	38.7%	137
Full-Time Staff	One	6.7%	62.4%	30.9%	314
	Two	6.5%	63.2%	30.3%	155
	3 or More	6.2%	58.8%	35.0%	306
Total		6.3%	61.7%	32.0%	827



## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Retainers Charged for Services

		Charge Retainer			
		Tax Preparation for non-current year	Accounting Services for non-current year	IRS audits	Offers in compromise
Type of Practice	Sole Proprietor	55.9%	40.2%	55.9%	52.0%
	Partnership	60.0%	40.0%	40.0%	40.0%
	LLC-C Corporation	66.7%	33.3%	100.0%	77.8%
	LLC-Partnership	58.3%	58.3%	91.7%	50.0%
	LLC-S Corporation	60.5%	57.0%	67.4%	55.8%
	LLC-Disregarded Entity	32.3%	41.9%	71.0%	58.1%
	Professional Corp.	66.7%	55.6%	66.7%	55.6%
	S Corporation	53.4%	49.6%	73.3%	55.7%
	C Corporation	69.2%	61.5%	69.2%	61.5%
Census District	New England	35.3%	52.9%	47.1%	52.9%
	Middle Atlantic	59.2%	46.9%	79.6%	61.2%
	South Atlantic	54.6%	53.6%	73.2%	59.8%
	East S. Central	66.7%	33.3%	44.4%	33.3%
	West S. Central	51.7%	48.3%	72.4%	69.0%
	East N. Central	57.7%	55.8%	59.6%	51.9%
	West N. Central	53.1%	43.8%	43.8%	65.6%
	Mountain	60.0%	53.3%	80.0%	57.8%
	Pacific	58.5%	36.9%	69.2%	43.1%
Median Household Income for Clients of Your Practice	Under \$50,000	2.6%	1.8%	2.3%	1.8%
	\$50,000-\$99,999	24.2%	21.7%	26.0%	26.8%
	\$100,000-\$149,999	16.6%	13.3%	20.4%	12.8%
	\$150,000 and over	12.2%	11.2%	18.9%	15.1%
Size of City	Large	56.5%	51.4%	73.2%	60.1%
	Moderate	52.8%	47.2%	67.9%	51.6%
	Small	55.6%	44.4%	58.3%	58.3%
	Rural	70.0%	50.0%	63.3%	53.3%
Gross Income 2019	Under \$50,000	53.7%	41.5%	61.0%	61.0%
	\$50,000-99,999	57.4%	40.7%	50.0%	46.3%
	\$100,000-199,999	58.0%	50.7%	65.2%	46.4%
	\$200,000-399,999	54.8%	48.8%	67.9%	58.3%
	\$400,000 & over	50.6%	55.2%	72.4%	54.0%
Full-Time Staff	One	55.8%	44.9%	62.2%	47.4%
	Two	63.0%	46.6%	75.3%	54.8%
	3 or More	53.6%	55.4%	67.9%	62.5%
Total		55.5%	49.3%	67.5%	56.0%

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Retainers Charged for Services (cont.)

		Charge Retainer	
		Working with client's in other states or countries	Other
Type of Practice	Sole Proprietor	26.5%	5.9%
	Partnership	.0%	20.0%
	LLC-C Corporation	22.2%	.0%
	LLC-Partnership	25.0%	8.3%
	LLC-S Corporation	19.8%	9.3%
	LLC-Disregarded Entity	16.1%	9.7%
	Professional Corp.	33.3%	.0%
	S Corporation	19.8%	5.3%
	C Corporation	38.5%	3.8%
Census District	New England	17.6%	5.9%
	Middle Atlantic	30.6%	4.1%
	South Atlantic	22.7%	3.1%
	East S. Central	33.3%	22.2%
	West S. Central	17.2%	6.9%
	East N. Central	19.2%	9.6%
	West N. Central	12.5%	3.1%
	Mountain	26.7%	4.4%
	Pacific	15.4%	10.8%
Median Household Income for Clients of Your Practice	Under \$50,000	1.3%	.3%
	\$50,000-\$99,999	8.2%	3.8%
	\$100,000-\$149,999	4.8%	1.3%
	\$150,000 and over	6.9%	1.3%
Size of City	Large	29.0%	5.8%
	Moderate	17.6%	6.9%
	Small	15.3%	9.7%
	Rural	16.7%	.0%
Gross Income 2019	Under \$50,000	26.8%	7.3%
	\$50,000-99,999	14.8%	5.6%
	\$100,000-199,999	18.8%	7.2%
	\$200,000-399,999	20.2%	7.1%
	\$400,000 & over	21.8%	6.9%
Full-Time Staff	One	19.9%	7.7%
	Two	24.7%	4.1%
	3 or More	23.2%	6.5%
Total		22.6%	6.5%

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Retainer Amount Charged for Services

		Tax Preparation for non-current year		Accounting Services for non-current year	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	56	\$295	39	\$513
	Partnership	3	\$267	0	.
	LLC-C Corporation	6	\$379	3	\$375
	LLC-Partnership	4	\$735	4	\$1,075
	LLC-S Corporation	48	\$456	46	\$969
	LLC-Disregarded Entity	9	\$288	12	\$503
	Professional Corp.	6	\$608	5	\$1,250
	S Corporation	66	\$367	58	\$649
	C Corporation	18	\$387	15	\$700
Census District	New England	5	\$309	8	\$434
	Middle Atlantic	27	\$412	21	\$773
	South Atlantic	51	\$327	46	\$728
	East S. Central	5	\$520	2	\$3,625
	West S. Central	13	\$346	13	\$1,435
	East N. Central	29	\$271	27	\$464
	West N. Central	16	\$316	13	\$504
	Mountain	26	\$518	23	\$604
	Pacific	36	\$453	21	\$726
Median Household Income for Clients of Your Practice	Under \$50,000	10	\$173	7	\$614
	\$50,000-\$99,999	94	\$318	81	\$607
	\$100,000-\$149,999	61	\$325	46	\$544
	\$150,000 and over	41	\$625	36	\$1,306
Size of City	Large	74	\$428	63	\$1,201
	Moderate	79	\$357	69	\$496
	Small	37	\$343	28	\$480
	Rural	20	\$294	14	\$306
Gross Income 2019	Under \$50,000	22	\$254	17	\$696
	\$50,000-99,999	29	\$294	20	\$468
	\$100,000-199,999	40	\$302	33	\$581
	\$200,000-399,999	43	\$447	38	\$682
	\$400,000 & over	42	\$465	44	\$1,007
Full-Time Staff	One	84	\$402	66	\$761
	Two	42	\$355	30	\$472
	3 or More	86	\$373	84	\$764
Total		218	\$377	186	\$712

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Retainer Amount Charged for Services (cont.)

		IRS audits		Offers in compromise	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	53	\$708	49	\$853
	Partnership	1	\$250	1	\$500
	LLC-C Corporation	8	\$963	6	\$2,917
	LLC-Partnership	8	\$689	3	\$1,767
	LLC-S Corporation	54	\$1,093	44	\$1,614
	LLC-Disregarded Entity	21	\$813	17	\$974
	Professional Corp.	6	\$917	5	\$1,800
	S Corporation	93	\$939	68	\$1,334
	C Corporation	18	\$925	16	\$992
Census District	New England	6	\$833	7	\$1,107
	Middle Atlantic	35	\$938	25	\$1,406
	South Atlantic	67	\$1,037	54	\$1,265
	East S. Central	3	\$1,550	2	\$275
	West S. Central	20	\$1,110	19	\$1,871
	East N. Central	30	\$631	26	\$1,100
	West N. Central	13	\$644	20	\$1,028
	Mountain	34	\$868	24	\$1,180
	Pacific	44	\$863	26	\$1,438
Median Household Income for Clients of Your Practice	Under \$50,000	9	\$564	7	\$1,371
	\$50,000-\$99,999	100	\$816	102	\$1,145
	\$100,000-\$149,999	75	\$688	45	\$1,140
	\$150,000 and over	65	\$1,358	49	\$1,693
Size of City	Large	97	\$1,228	78	\$1,634
	Moderate	101	\$693	74	\$1,058
	Small	37	\$790	37	\$1,123
	Rural	18	\$588	15	\$993
Gross Income 2019	Under \$50,000	25	\$641	25	\$1,154
	\$50,000-99,999	24	\$799	22	\$785
	\$100,000-199,999	45	\$596	31	\$1,202
	\$200,000-399,999	53	\$878	46	\$1,074
	\$400,000 & over	61	\$1,162	44	\$1,716
Full-Time Staff	One	94	\$893	71	\$1,216
	Two	52	\$873	37	\$1,155
	3 or More	106	\$949	95	\$1,400
Total		264	\$902	214	\$1,277

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Retainer Amount Charged for Services (cont.)

		Working with client's in other states or countries		Other	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	26	\$295	6	\$2,075
	Partnership	0	.	1	\$300
	LLC-C Corporation	2	\$200	0	.
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	16	\$653	5	\$1,252
	LLC-Disregarded Entity	5	\$440	3	\$1,233
	Professional Corp.	3	\$1,167	0	.
	S Corporation	22	\$447	7	\$1,286
	C Corporation	10	\$925	1	\$125
Census District	New England	2	\$223	1	\$1,500
	Middle Atlantic	13	\$767	2	\$2,250
	South Atlantic	21	\$562	3	\$1,600
	East S. Central	2	\$725	1	\$8,000
	West S. Central	5	\$490	1	\$200
	East N. Central	10	\$202	5	\$390
	West N. Central	4	\$400	1	\$1,200
	Mountain	11	\$355	2	\$2,563
	Pacific	8	\$663	5	\$662
Median Household Income for Clients of Your Practice	Under \$50,000	5	\$490	0	.
	\$50,000-\$99,999	30	\$411	15	\$1,418
	\$100,000-\$149,999	18	\$551	5	\$950
	\$150,000 and over	22	\$639	2	\$2,655
Size of City	Large	38	\$719	6	\$2,542
	Moderate	24	\$288	10	\$644
	Small	10	\$425	6	\$1,608
	Rural	4	\$116	0	.
Gross Income 2019	Under \$50,000	11	\$343	3	\$1,183
	\$50,000-99,999	7	\$469	3	\$400
	\$100,000-199,999	13	\$404	5	\$2,225
	\$200,000-399,999	17	\$626	5	\$1,370
	\$400,000 & over	16	\$566	4	\$628
Full-Time Staff	One	31	\$481	12	\$1,675
	Two	15	\$538	3	\$875
	3 or More	35	\$549	8	\$1,139
Total		85	\$518	23	\$1,384

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: 2019 Billing - Percent of Firm's Total Income

		% of Income in 2019 By Form	% of Income in 2019 Hourly	% of Income in 2019 Fixed Fee	% of Income in 2019 Other
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	37.0%	20.0%	39.2%	3.8%
	Partnership	30.7%	17.9%	51.4%	.0%
	LLC-C Corporation	36.5%	31.6%	30.5%	1.3%
	LLC-Partnership	34.9%	40.1%	24.4%	.6%
	LLC-S Corporation	36.5%	23.5%	34.8%	5.2%
	LLC-Disregarded Entity	31.2%	25.1%	40.5%	3.2%
	Professional Corp.	36.9%	17.1%	34.7%	11.3%
	S Corporation	32.1%	28.9%	36.3%	2.7%
	C Corporation	34.3%	25.7%	37.5%	2.4%
Census District	New England	17.9%	37.6%	37.6%	6.9%
	Middle Atlantic	26.6%	19.3%	51.3%	2.8%
	South Atlantic	27.8%	21.2%	49.4%	1.6%
	East S. Central	30.3%	26.2%	38.0%	5.5%
	West S. Central	48.9%	14.4%	36.0%	.6%
	East N. Central	35.9%	28.0%	31.6%	4.5%
	West N. Central	40.6%	28.4%	25.5%	5.4%
	Mountain	42.6%	26.6%	26.7%	4.1%
	Pacific	40.0%	25.4%	29.7%	5.0%
Median Household Income for Clients of Your Practice	Under \$50,000	46.9%	12.7%	37.0%	3.5%
	\$50,000-\$99,999	39.9%	20.6%	35.9%	3.5%
	\$100,000-\$149,999	27.2%	28.0%	42.0%	2.9%
	\$150,000 and over	27.5%	32.8%	35.1%	4.6%
Size of City	Large	32.1%	25.4%	39.1%	3.4%
	Moderate	35.4%	21.8%	37.9%	4.9%
	Small	35.6%	24.8%	36.8%	2.8%
	Rural	37.0%	32.7%	29.4%	1.0%
Gross Income 2019	Under \$50,000	41.6%	18.3%	35.2%	4.8%
	\$50,000-99,999	37.4%	23.7%	36.0%	2.9%
	\$100,000-199,999	41.0%	22.0%	35.2%	1.8%
	\$200,000-399,999	31.7%	24.0%	41.6%	2.7%
	\$400,000 & over	28.3%	28.1%	36.8%	6.8%
Full-Time Staff	One	37.0%	22.9%	37.3%	2.8%
	Two	38.2%	24.2%	33.7%	3.8%
	3 or More	30.1%	24.8%	40.0%	5.1%
Total		35.1%	24.1%	37.2%	3.7%

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: 2020 Billing - Percent of Firm's Total Income

		% of Income in 2020 By Form	% of Income in 2020 Hourly	% of Income in 2020 Fixed Fee	% of Income in 2020 Other
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	37.5%	21.2%	37.3%	4.0%
	Partnership	30.7%	17.9%	51.4%	.0%
	LLC-C Corporation	37.1%	31.7%	29.8%	1.4%
	LLC-Partnership	39.0%	41.0%	19.1%	.9%
	LLC-S Corporation	37.5%	22.7%	34.2%	5.6%
	LLC-Disregarded Entity	29.7%	23.4%	44.3%	2.6%
	Professional Corp.	35.9%	17.3%	35.4%	11.4%
	S Corporation	33.5%	28.0%	35.6%	2.9%
	C Corporation	34.7%	25.4%	35.9%	3.9%
Census District	New England	19.9%	36.0%	38.1%	6.0%
	Middle Atlantic	27.0%	18.9%	50.8%	3.2%
	South Atlantic	27.9%	22.4%	47.7%	1.9%
	East S. Central	31.9%	24.4%	37.8%	5.8%
	West S. Central	50.6%	16.0%	32.8%	.7%
	East N. Central	36.8%	26.9%	31.0%	5.2%
	West N. Central	41.0%	30.1%	23.1%	5.7%
	Mountain	43.6%	26.9%	25.0%	4.5%
	Pacific	40.6%	24.3%	30.2%	5.0%
Median Household Income for Clients of Your Practice	Under \$50,000	48.0%	13.9%	33.8%	4.3%
	\$50,000-\$99,999	41.4%	21.2%	33.8%	3.6%
	\$100,000-\$149,999	27.3%	26.5%	43.4%	2.9%
	\$150,000 and over	26.9%	33.2%	34.6%	5.3%
Size of City	Large	32.0%	26.1%	38.3%	3.6%
	Moderate	37.4%	21.2%	36.1%	5.3%
	Small	35.9%	24.4%	36.8%	2.9%
	Rural	36.1%	33.0%	30.0%	1.0%
Gross Income 2019	Under \$50,000	42.1%	17.7%	35.1%	5.0%
	\$50,000-99,999	37.7%	25.4%	33.9%	3.0%
	\$100,000-199,999	41.4%	21.4%	35.5%	1.7%
	\$200,000-399,999	32.8%	23.1%	41.3%	2.8%
	\$400,000 & over	29.4%	28.4%	34.6%	7.6%
Full-Time Staff	One	38.0%	22.8%	36.4%	2.7%
	Two	39.5%	23.9%	32.9%	3.7%
	3 or More	30.6%	24.8%	38.8%	5.8%
Total		35.7%	24.1%	36.3%	3.9%

## FEES FOR SERVICES: NATIONAL AVERAGES

### NATIONAL: Gross billings written off

		What percent of your firm's gross billings do you have to typically write-off each year?	
		Count	Mean
Type of Practice	Sole Proprietor	181	3.1%
	Partnership	9	4.4%
	LLC-C Corporation	11	1.7%
	LLC-Partnership	15	2.3%
	LLC-S Corporation	112	2.0%
	LLC-Disregarded Entity	41	1.7%
	Professional Corp.	15	1.9%
	S Corporation	146	2.4%
	C Corporation	32	1.8%
Census District	New England	30	1.4%
	Middle Atlantic	82	3.5%
	South Atlantic	114	2.1%
	East S. Central	13	10.2%
	West S. Central	44	3.1%
	East N. Central	65	1.5%
	West N. Central	57	1.0%
	Mountain	59	1.7%
	Pacific	84	3.4%
Median Household Income for Clients of Your Practice	Under \$50,000	20	5.7%
	\$50,000-\$99,999	257	2.6%
	\$100,000-\$149,999	157	2.1%
	\$150,000 and over	112	2.3%
Size of City	Large	169	2.3%
	Moderate	212	3.4%
	Small	132	1.6%
	Rural	40	1.6%
Gross Income 2019	Under \$50,000	67	4.0%
	\$50,000-99,999	96	3.1%
	\$100,000-199,999	112	1.7%
	\$200,000-399,999	142	1.5%
	\$400,000 & over	118	3.0%
Full-Time Staff	One	228	2.2%
	Two	96	3.3%
	3 or More	210	2.5%
Total		564	2.5%



## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Frequency Review Problem Clients

		How often do you review problem clients?					Total
		As they occur	After tax season	Once a year	Never	Other	Count
Type of Practice	Sole Proprietor	75.1%	11.8%	6.9%	4.5%	1.6%	245
	Partnership	83.3%	8.3%	8.3%	.0%	.0%	12
	LLC-C Corporation	100.0%	.0%	.0%	.0%	.0%	13
	LLC-Partnership	84.2%	10.5%	.0%	5.3%	.0%	19
	LLC-S Corporation	68.3%	9.9%	14.1%	4.9%	2.8%	142
	LLC-Disregarded Entity	76.5%	9.8%	9.8%	2.0%	2.0%	51
	Professional Corp.	66.7%	11.1%	16.7%	5.6%	.0%	18
	S Corporation	66.1%	12.4%	16.7%	2.2%	2.7%	186
	C Corporation	60.5%	16.3%	20.9%	.0%	2.3%	43
Census District	New England	56.1%	17.1%	17.1%	7.3%	2.4%	41
	Middle Atlantic	70.1%	15.0%	10.3%	3.7%	.9%	107
	South Atlantic	75.2%	9.2%	12.1%	3.5%	.0%	141
	East S. Central	70.0%	10.0%	10.0%	5.0%	5.0%	20
	West S. Central	61.5%	17.3%	11.5%	7.7%	1.9%	52
	East N. Central	71.0%	7.5%	11.8%	4.3%	5.4%	93
	West N. Central	68.3%	11.1%	20.6%	.0%	.0%	63
	Mountain	76.3%	9.2%	6.6%	3.9%	3.9%	76
	Pacific	74.3%	11.5%	10.6%	.9%	2.7%	113
Median Household Income for Clients of Your Practice	Under \$50,000	59.0%	25.6%	7.7%	7.7%	.0%	39
	\$50,000-\$99,999	72.6%	10.9%	11.6%	2.7%	2.1%	329
	\$100,000-\$149,999	74.7%	8.8%	10.8%	2.6%	3.1%	194
	\$150,000 and over	66.4%	12.1%	14.3%	5.7%	1.4%	140
Size of City	Large	77.1%	10.5%	8.1%	2.9%	1.4%	210
	Moderate	68.7%	13.3%	11.9%	3.2%	2.9%	278
	Small	70.1%	7.5%	14.4%	5.7%	2.3%	174
	Rural	64.0%	18.0%	18.0%	.0%	.0%	50
Gross Income 2019	Under \$50,000	77.7%	11.7%	5.3%	5.3%	.0%	94
	\$50,000-99,999	81.6%	10.5%	3.5%	4.4%	.0%	114
	\$100,000-199,999	69.6%	15.9%	8.7%	3.6%	2.2%	138
	\$200,000-399,999	62.7%	9.6%	21.7%	3.6%	2.4%	166
	\$400,000 & over	75.7%	8.6%	11.4%	.0%	4.3%	140
Full-Time Staff	One	72.6%	13.7%	7.9%	4.8%	1.0%	292
	Two	70.2%	12.9%	13.7%	1.6%	1.6%	124
	3 or More	68.5%	9.3%	16.3%	2.2%	3.7%	270
Total		71.3%	11.5%	11.7%	3.4%	2.0%	732

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Client Disputes

		Were you involved in any client disputes over the past year?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	8.9%	91.1%	246
	Partnership	8.3%	91.7%	12
	LLC-C Corporation	38.5%	61.5%	13
	LLC-Partnership	30.0%	70.0%	20
	LLC-S Corporation	14.4%	85.6%	139
	LLC-Disregarded Entity	11.1%	88.9%	54
	Professional Corp.	.0%	100.0%	18
	S Corporation	12.0%	88.0%	184
	C Corporation	11.6%	88.4%	43
Census District	New England	14.6%	85.4%	41
	Middle Atlantic	13.3%	86.7%	105
	South Atlantic	8.3%	91.7%	145
	East S. Central	13.6%	86.4%	22
	West S. Central	14.8%	85.2%	54
	East N. Central	15.8%	84.2%	95
	West N. Central	4.8%	95.2%	63
	Mountain	13.5%	86.5%	74
	Pacific	12.7%	87.3%	110
Median Household Income for Clients of Your Practice	Under \$50,000	7.9%	92.1%	38
	\$50,000-\$99,999	11.2%	88.8%	329
	\$100,000-\$149,999	11.4%	88.6%	193
	\$150,000 and over	15.2%	84.8%	145
Size of City	Large	13.0%	87.0%	208
	Moderate	12.9%	87.1%	280
	Small	9.6%	90.4%	177
	Rural	12.0%	88.0%	50
Gross Income 2019	Under \$50,000	7.4%	92.6%	94
	\$50,000-99,999	7.7%	92.3%	117
	\$100,000-199,999	13.8%	86.2%	138
	\$200,000-399,999	12.9%	87.1%	163
	\$400,000 & over	20.3%	79.7%	138
Full-Time Staff	One	6.8%	93.2%	295
	Two	12.8%	87.2%	125
	3 or More	16.9%	83.1%	267
Total		12.1%	87.9%	733

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Client Disputes Interest Paid

		If an error that resulted in interest or penalty was totally or partially your fault, how much of the interest do you pay?			Total
		None	All	Some	Count
Type of Practice	Sole Proprietor	25.0%	56.4%	18.6%	220
	Partnership	30.8%	53.8%	15.4%	13
	LLC-C Corporation	16.7%	50.0%	33.3%	12
	LLC-Partnership	21.1%	52.6%	26.3%	19
	LLC-S Corporation	19.1%	61.0%	19.9%	136
	LLC-Disregarded Entity	26.5%	42.9%	30.6%	49
	Professional Corp.	35.3%	41.2%	23.5%	17
	S Corporation	27.1%	55.9%	17.1%	170
	C Corporation	23.8%	54.8%	21.4%	42
Census District	New England	13.9%	61.1%	25.0%	36
	Middle Atlantic	28.3%	50.5%	21.2%	99
	South Atlantic	24.0%	58.1%	17.8%	129
	East S. Central	20.0%	50.0%	30.0%	20
	West S. Central	21.3%	46.8%	31.9%	47
	East N. Central	15.6%	62.2%	22.2%	90
	West N. Central	18.6%	61.0%	20.3%	59
	Mountain	27.8%	55.6%	16.7%	72
	Pacific	30.2%	52.8%	17.0%	106
Median Household Income for Clients of Your Practice	Under \$50,000	17.2%	62.1%	20.7%	29
	\$50,000-\$99,999	22.3%	56.1%	21.6%	301
	\$100,000-\$149,999	23.7%	55.4%	21.0%	186
	\$150,000 and over	29.7%	52.2%	18.1%	138
Size of City	Large	26.0%	56.3%	17.7%	192
	Moderate	25.4%	51.1%	23.5%	264
	Small	19.4%	56.9%	23.8%	160
	Rural	21.7%	73.9%	4.3%	46
Gross Income 2019	Under \$50,000	31.3%	49.4%	19.3%	83
	\$50,000-99,999	25.9%	54.6%	19.4%	108
	\$100,000-199,999	31.6%	52.6%	15.8%	133
	\$200,000-399,999	17.8%	62.4%	19.7%	157
	\$400,000 & over	17.8%	62.2%	20.0%	135
Full-Time Staff	One	31.6%	52.1%	16.3%	263
	Two	20.2%	61.3%	18.5%	119
	3 or More	19.2%	57.5%	23.4%	261
Total		24.5%	55.3%	20.2%	682

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Client Disputes Penalty Paid

		If an error that resulted in interest or penalty was totally or partially your fault, how much of the penalty do you pay?			Total
		None	All	Some	Count
Type of Practice	Sole Proprietor	10.4%	73.4%	16.2%	222
	Partnership	8.3%	50.0%	41.7%	12
	LLC-C Corporation	.0%	75.0%	25.0%	12
	LLC-Partnership	16.7%	72.2%	11.1%	18
	LLC-S Corporation	13.3%	71.9%	14.8%	135
	LLC-Disregarded Entity	8.2%	65.3%	26.5%	49
	Professional Corp.	11.8%	64.7%	23.5%	17
	S Corporation	9.4%	78.2%	12.4%	170
	C Corporation	12.5%	70.0%	17.5%	40
Census District	New England	5.4%	78.4%	16.2%	37
	Middle Atlantic	7.1%	83.7%	9.2%	98
	South Atlantic	14.5%	70.2%	15.3%	131
	East S. Central	5.0%	65.0%	30.0%	20
	West S. Central	10.6%	66.0%	23.4%	47
	East N. Central	3.3%	84.4%	12.2%	90
	West N. Central	6.8%	72.9%	20.3%	59
	Mountain	15.7%	64.3%	20.0%	70
	Pacific	12.4%	68.6%	19.0%	105
Median Household Income for Clients of Your Practice	Under \$50,000	17.9%	64.3%	17.9%	28
	\$50,000-\$99,999	11.5%	72.4%	16.1%	304
	\$100,000-\$149,999	6.5%	76.9%	16.7%	186
	\$150,000 and over	11.1%	71.1%	17.8%	135
Size of City	Large	12.4%	68.6%	19.1%	194
	Moderate	10.0%	72.0%	18.0%	261
	Small	9.4%	76.9%	13.8%	160
	Rural	4.3%	87.0%	8.7%	46
Gross Income 2019	Under \$50,000	20.7%	58.5%	20.7%	82
	\$50,000-99,999	13.1%	64.5%	22.4%	107
	\$100,000-199,999	13.1%	77.7%	9.2%	130
	\$200,000-399,999	4.4%	81.0%	14.6%	158
	\$400,000 & over	8.1%	79.4%	12.5%	136
Full-Time Staff	One	13.0%	71.4%	15.6%	262
	Two	8.8%	74.6%	16.7%	114
	3 or More	8.0%	76.4%	15.6%	263
Total		10.8%	72.8%	16.5%	679

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Client Disputes turned over to E&O Provider

		How many disputes were turned over to your E&O provider?		
		None	Some	All
Type of Practice	Sole Proprietor	84.6%	.4%	.0%
	Partnership	92.3%	7.7%	.0%
	LLC-C Corporation	92.9%	.0%	.0%
	LLC-Partnership	90.0%	5.0%	.0%
	LLC-S Corporation	90.3%	3.5%	.0%
	LLC-Disregarded Entity	90.4%	1.9%	.0%
	Professional Corp.	88.9%	.0%	.0%
	S Corporation	88.5%	2.2%	1.1%
	C Corporation	90.7%	.0%	.0%
Census District	New England	82.5%	.0%	2.5%
	Middle Atlantic	82.9%	2.9%	.0%
	South Atlantic	88.9%	.0%	.0%
	East S. Central	76.2%	.0%	.0%
	West S. Central	86.8%	1.9%	1.9%
	East N. Central	84.2%	4.2%	.0%
	West N. Central	90.5%	.0%	.0%
	Mountain	97.4%	1.3%	.0%
	Pacific	92.1%	3.5%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	84.2%	.0%	.0%
	\$50,000-\$99,999	87.0%	1.5%	.6%
	\$100,000-\$149,999	88.1%	2.1%	.0%
	\$150,000 and over	91.0%	2.1%	.0%
Size of City	Large	85.3%	1.9%	.0%
	Moderate	89.0%	2.5%	.4%
	Small	87.9%	1.1%	.6%
	Rural	92.2%	.0%	.0%
Gross Income 2019	Under \$50,000	76.8%	2.1%	.0%
	\$50,000-99,999	89.8%	.8%	.0%
	\$100,000-199,999	89.3%	.0%	.0%
	\$200,000-399,999	88.6%	.6%	.6%
	\$400,000 & over	90.6%	5.0%	.7%
Full-Time Staff	One	86.1%	1.0%	.0%
	Two	91.2%	.0%	.0%
	3 or More	89.6%	3.0%	.7%
Total		88.1%	1.8%	.3%

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Client Disputes turned over to E&O Provider (cont.)

		How many disputes	Total
		N/A - do not have E&O Insurance	Count
Type of Practice	Sole Proprietor	15.0%	247
	Partnership	.0%	13
	LLC-C Corporation	7.1%	14
	LLC-Partnership	5.0%	20
	LLC-S Corporation	6.3%	144
	LLC-Disregarded Entity	7.7%	52
	Professional Corp.	11.1%	18
	S Corporation	8.2%	182
	C Corporation	9.3%	43
Census District	New England	15.0%	40
	Middle Atlantic	14.3%	105
	South Atlantic	11.1%	144
	East S. Central	23.8%	21
	West S. Central	9.4%	53
	East N. Central	11.6%	95
	West N. Central	9.5%	63
	Mountain	1.3%	76
	Pacific	4.4%	114
Median Household Income for Clients of Your Practice	Under \$50,000	15.8%	38
	\$50,000-\$99,999	10.9%	330
	\$100,000-\$149,999	9.8%	194
	\$150,000 and over	6.9%	145
Size of City	Large	12.8%	211
	Moderate	8.2%	281
	Small	10.3%	174
	Rural	7.8%	51
Gross Income 2019	Under \$50,000	21.1%	95
	\$50,000-99,999	9.3%	118
	\$100,000-199,999	10.7%	140
	\$200,000-399,999	10.2%	166
	\$400,000 & over	3.6%	139
Full-Time Staff	One	12.9%	295
	Two	8.8%	125
	3 or More	6.7%	270
Total		9.9%	737

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: General Billing Practices

		Office Practices			
		Percentage payment due with engagement letter	Progress billing	End-of-job billing	Interest on past-due accounts
Type of Practice	Sole Proprietor	4.7%	12.4%	88.0%	13.2%
	Partnership	9.1%	36.4%	63.6%	18.2%
	LLC-C Corporation	9.1%	18.2%	100.0%	27.3%
	LLC-Partnership	21.1%	42.1%	84.2%	42.1%
	LLC-S Corporation	20.9%	25.2%	84.2%	29.5%
	LLC-Disregarded Entity	9.6%	28.8%	88.5%	23.1%
	Professional Corp.	16.7%	22.2%	83.3%	16.7%
	S Corporation	15.2%	25.0%	83.2%	26.1%
	C Corporation	15.4%	20.5%	84.6%	20.5%
Census District	New England	.0%	23.1%	87.2%	12.8%
	Middle Atlantic	15.2%	23.2%	89.9%	20.2%
	South Atlantic	20.1%	17.3%	76.3%	15.8%
	East S. Central	15.8%	26.3%	94.7%	10.5%
	West S. Central	13.2%	18.9%	79.2%	17.0%
	East N. Central	13.8%	31.9%	86.2%	21.3%
	West N. Central	1.7%	15.5%	86.2%	43.1%
	Mountain	14.7%	14.7%	89.3%	25.3%
	Pacific	9.1%	23.6%	88.2%	23.6%
Median Household Income for Clients of Your Practice	Under \$50,000	.3%	.6%	4.3%	.6%
	\$50,000-\$99,999	4.6%	8.8%	38.7%	10.7%
	\$100,000-\$149,999	4.3%	6.8%	24.0%	5.9%
	\$150,000 and over	3.7%	5.1%	17.9%	4.6%
Size of City	Large	20.4%	23.3%	84.0%	17.5%
	Moderate	12.3%	23.4%	83.6%	20.1%
	Small	6.6%	17.4%	88.0%	25.7%
	Rural	4.1%	16.3%	83.7%	34.7%
Gross Income 2019	Under \$50,000	10.0%	14.4%	84.4%	14.4%
	\$50,000-99,999	8.1%	15.3%	86.5%	13.5%
	\$100,000-199,999	10.4%	11.9%	88.8%	20.9%
	\$200,000-399,999	13.4%	19.5%	84.8%	25.6%
	\$400,000 & over	17.5%	40.9%	85.4%	31.4%
Full-Time Staff	One	9.4%	13.8%	86.6%	16.7%
	Two	14.6%	22.0%	85.4%	22.8%
	3 or More	16.4%	29.1%	84.0%	27.6%
Total		12.7%	21.4%	85.2%	21.9%

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: General Billing Practices (cont.)

		Office Practices		
		Accept credit cards for payment	Itemized charges for copies, faxes, delivery, phone, etc	Other
Type of Practice	Sole Proprietor	41.0%	13.7%	5.1%
	Partnership	63.6%	.0%	.0%
	LLC-C Corporation	81.8%	18.2%	.0%
	LLC-Partnership	68.4%	36.8%	5.3%
	LLC-S Corporation	59.7%	16.5%	1.4%
	LLC-Disregarded Entity	50.0%	13.5%	3.8%
	Professional Corp.	55.6%	27.8%	.0%
	S Corporation	61.4%	18.5%	3.8%
	C Corporation	51.3%	23.1%	7.7%
Census District	New England	43.6%	7.7%	2.6%
	Middle Atlantic	43.4%	14.1%	3.0%
	South Atlantic	60.4%	11.5%	5.0%
	East S. Central	31.6%	5.3%	10.5%
	West S. Central	54.7%	15.1%	1.9%
	East N. Central	56.4%	21.3%	4.3%
	West N. Central	55.2%	27.6%	3.4%
	Mountain	60.0%	22.7%	1.3%
	Pacific	53.6%	17.3%	4.5%
Median Household Income for Clients of Your Practice	Under \$50,000	2.4%	.7%	.6%
	\$50,000-\$99,999	25.3%	7.4%	1.6%
	\$100,000-\$149,999	15.6%	4.7%	1.0%
	\$150,000 and over	10.4%	4.0%	.6%
Size of City	Large	57.3%	18.4%	3.4%
	Moderate	57.6%	14.1%	4.8%
	Small	44.3%	17.4%	2.4%
	Rural	44.9%	22.4%	6.1%
Gross Income 2019	Under \$50,000	35.6%	15.6%	3.3%
	\$50,000-99,999	36.9%	12.6%	9.0%
	\$100,000-199,999	51.5%	14.9%	3.0%
	\$200,000-399,999	58.5%	22.0%	1.8%
	\$400,000 & over	75.9%	18.2%	1.5%
Full-Time Staff	One	39.9%	11.6%	5.1%
	Two	56.1%	19.5%	3.3%
	3 or More	66.4%	22.0%	2.6%
Total		53.3%	16.9%	3.8%



## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Use Engagement Letters

		Engagement letters		
		Tax	Accounting	Other
Type of Practice	Sole Proprietor	92.1%	54.5%	6.3%
	Partnership	90.0%	70.0%	.0%
	LLC-C Corporation	100.0%	80.0%	10.0%
	LLC-Partnership	100.0%	88.2%	23.5%
	LLC-S Corporation	93.2%	68.2%	14.4%
	LLC-Disregarded Entity	84.6%	63.5%	9.6%
	Professional Corp.	86.7%	80.0%	20.0%
	S Corporation	93.5%	72.0%	16.7%
	C Corporation	94.4%	58.3%	22.2%
Census District	New England	97.1%	60.0%	5.7%
	Middle Atlantic	90.5%	71.4%	8.3%
	South Atlantic	91.1%	69.4%	17.7%
	East S. Central	90.0%	45.0%	10.0%
	West S. Central	93.6%	61.7%	10.6%
	East N. Central	88.9%	70.4%	12.3%
	West N. Central	98.1%	67.9%	7.5%
	Mountain	97.1%	67.6%	17.6%
	Pacific	96.0%	52.5%	14.9%
Median Household Income for Clients of Your Practice	Under \$50,000	3.8%	2.6%	1.0%
	\$50,000-\$99,999	41.2%	28.0%	4.9%
	\$100,000-\$149,999	26.7%	19.4%	4.0%
	\$150,000 and over	21.1%	14.8%	3.0%
Size of City	Large	92.3%	68.3%	17.5%
	Moderate	93.9%	66.1%	11.4%
	Small	91.0%	56.9%	9.0%
	Rural	95.6%	68.9%	13.3%
Gross Income 2019	Under \$50,000	85.9%	48.7%	14.1%
	\$50,000-99,999	88.3%	57.4%	11.7%
	\$100,000-199,999	92.0%	57.1%	8.9%
	\$200,000-399,999	93.8%	69.4%	13.9%
	\$400,000 & over	97.7%	77.7%	16.2%
Full-Time Staff	One	91.4%	54.9%	11.5%
	Two	94.5%	65.1%	11.9%
	3 or More	93.5%	76.3%	13.9%
Total		92.4%	65.1%	12.6%

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Offer Tax Organizers For Clients

		Do you offer tax organizers for your clients?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	75.3%	24.7%	243
	Partnership	81.8%	18.2%	11
	LLC-C Corporation	69.2%	30.8%	13
	LLC-Partnership	85.0%	15.0%	20
	LLC-S Corporation	80.7%	19.3%	140
	LLC-Disregarded Entity	89.3%	10.7%	56
	Professional Corp.	72.2%	27.8%	18
	S Corporation	82.9%	17.1%	187
	C Corporation	77.5%	22.5%	40
Census District	New England	72.5%	27.5%	40
	Middle Atlantic	67.6%	32.4%	105
	South Atlantic	70.4%	29.6%	142
	East S. Central	57.1%	42.9%	21
	West S. Central	73.1%	26.9%	52
	East N. Central	82.1%	17.9%	95
	West N. Central	85.7%	14.3%	63
	Mountain	96.1%	3.9%	76
	Pacific	93.8%	6.3%	112
Median Household Income for Clients of Your Practice	Under \$50,000	57.9%	42.1%	38
	\$50,000-\$99,999	75.2%	24.8%	323
	\$100,000-\$149,999	84.6%	15.4%	195
	\$150,000 and over	86.2%	13.8%	145
Size of City	Large	78.0%	22.0%	209
	Moderate	81.7%	18.3%	279
	Small	77.0%	23.0%	174
	Rural	78.0%	22.0%	50
Gross Income 2019	Under \$50,000	69.6%	30.4%	92
	\$50,000-99,999	70.7%	29.3%	116
	\$100,000-199,999	83.0%	17.0%	135
	\$200,000-399,999	80.5%	19.5%	164
	\$400,000 & over	87.0%	13.0%	138
Full-Time Staff	One	78.1%	21.9%	288
	Two	78.6%	21.4%	126
	3 or More	83.3%	16.7%	269
Total		79.5%	20.5%	731

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: If yes, offer tax organizers to:

		If yes, do you offer the organizer to?				Total
		Some clients	Most clients	All clients	Only on request	Count
Type of Practice	Sole Proprietor	18.4%	17.8%	35.7%	28.1%	185
	Partnership	.0%	22.2%	44.4%	33.3%	9
	LLC-C Corporation	22.2%	.0%	55.6%	22.2%	9
	LLC-Partnership	.0%	18.8%	75.0%	6.3%	16
	LLC-S Corporation	13.7%	12.0%	48.7%	25.6%	117
	LLC-Disregarded Entity	14.3%	24.5%	46.9%	14.3%	49
	Professional Corp.	23.1%	30.8%	38.5%	7.7%	13
	S Corporation	19.4%	12.9%	46.5%	21.3%	155
	C Corporation	15.6%	15.6%	56.3%	12.5%	32
Census District	New England	17.2%	13.8%	51.7%	17.2%	29
	Middle Atlantic	17.8%	12.3%	43.8%	26.0%	73
	South Atlantic	20.8%	11.9%	40.6%	26.7%	101
	East S. Central	18.2%	18.2%	45.5%	18.2%	11
	West S. Central	5.1%	23.1%	48.7%	23.1%	39
	East N. Central	14.5%	15.8%	50.0%	19.7%	76
	West N. Central	25.5%	7.3%	41.8%	25.5%	55
	Mountain	16.2%	20.3%	51.4%	12.2%	74
	Pacific	14.2%	21.7%	40.6%	23.6%	106
Median Household Income for Clients of Your Practice	Under \$50,000	24.0%	8.0%	32.0%	36.0%	25
	\$50,000-\$99,999	22.1%	14.8%	40.2%	23.0%	244
	\$100,000-\$149,999	14.5%	17.6%	41.8%	26.1%	165
	\$150,000 and over	8.0%	18.4%	60.0%	13.6%	125
Size of City	Large	13.3%	17.6%	55.2%	13.9%	165
	Moderate	17.0%	17.0%	42.6%	23.5%	230
	Small	19.4%	12.7%	41.0%	26.9%	134
	Rural	20.5%	15.4%	28.2%	35.9%	39
Gross Income 2019	Under \$50,000	18.5%	16.9%	43.1%	21.5%	65
	\$50,000-99,999	16.7%	15.5%	36.9%	31.0%	84
	\$100,000-199,999	18.4%	13.2%	50.9%	17.5%	114
	\$200,000-399,999	16.4%	15.7%	40.3%	27.6%	134
	\$400,000 & over	14.3%	13.4%	52.1%	20.2%	119
Full-Time Staff	One	17.5%	13.5%	43.7%	25.3%	229
	Two	16.0%	23.0%	43.0%	18.0%	100
	3 or More	16.7%	13.7%	47.6%	22.0%	227
Total		16.7%	15.8%	44.8%	22.7%	587

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: If yes, require clients to complete the organizer?

		If yes, do you require clients to complete the organizer?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	43.5%	56.5%	184
	Partnership	11.1%	88.9%	9
	LLC-C Corporation	55.6%	44.4%	9
	LLC-Partnership	47.1%	52.9%	17
	LLC-S Corporation	36.0%	64.0%	114
	LLC-Disregarded Entity	32.7%	67.3%	49
	Professional Corp.	15.4%	84.6%	13
	S Corporation	24.4%	75.6%	156
	C Corporation	37.5%	62.5%	32
Census District	New England	41.4%	58.6%	29
	Middle Atlantic	42.5%	57.5%	73
	South Atlantic	38.6%	61.4%	101
	East S. Central	33.3%	66.7%	12
	West S. Central	42.1%	57.9%	38
	East N. Central	34.7%	65.3%	75
	West N. Central	25.5%	74.5%	55
	Mountain	30.1%	69.9%	73
	Pacific	30.2%	69.8%	106
Median Household Income for Clients of Your Practice	Under \$50,000	62.5%	37.5%	24
	\$50,000-\$99,999	33.1%	66.9%	242
	\$100,000-\$149,999	24.4%	75.6%	164
	\$150,000 and over	48.0%	52.0%	127
Size of City	Large	39.9%	60.1%	163
	Moderate	35.2%	64.8%	233
	Small	28.8%	71.2%	132
	Rural	34.2%	65.8%	38
Gross Income 2019	Under \$50,000	56.9%	43.1%	65
	\$50,000-99,999	36.6%	63.4%	82
	\$100,000-199,999	31.6%	68.4%	114
	\$200,000-399,999	28.0%	72.0%	132
	\$400,000 & over	26.7%	73.3%	120
Full-Time Staff	One	36.7%	63.3%	229
	Two	32.0%	68.0%	100
	3 or More	31.4%	68.6%	226
Total		35.0%	65.0%	585

## DISPUTE RESOLUTION AND PRACTICE PROCEDURES

### NATIONAL: Data Collection from Clients to Prepare Tax Returns

		Client sends or drops off organizer/ documents	Client uploads organizer/ documents using a secure file sharing program	Client comes into office for interview	Interview client via video conferencing	Client self-prepared documents	Other	Count
		Mean	Mean	Mean	Mean	Mean	Mean	
Type of Practice	Sole Proprietor	47.0%	14.4%	32.9%	.5%	4.2%	1.0%	233
	Partnership	47.5%	11.1%	36.9%	1.5%	3.0%	.0%	10
	LLC-C Corporation	29.6%	19.6%	43.1%	2.1%	5.4%	.3%	12
	LLC-Partnership	36.4%	19.2%	39.2%	.6%	4.1%	.5%	19
	LLC-S Corporation	44.7%	23.2%	27.7%	1.1%	2.0%	1.4%	134
	LLC-Disregarded Entity	42.0%	19.1%	31.5%	.7%	4.2%	2.5%	54
	Professional Corp.	54.9%	18.8%	23.9%	.9%	1.5%	.0%	17
	S Corporation	46.8%	15.3%	30.9%	1.2%	3.4%	2.3%	177
Census District	C Corporation	41.6%	22.1%	28.0%	2.7%	4.1%	1.4%	38
	New England	48.2%	19.6%	26.4%	.1%	2.8%	2.8%	37
	Middle Atlantic	47.2%	13.0%	33.9%	.9%	3.6%	1.3%	103
	South Atlantic	46.3%	20.7%	28.0%	1.2%	2.2%	1.5%	130
	East S. Central	38.4%	12.2%	40.5%	1.5%	5.5%	2.0%	20
	West S. Central	49.3%	18.0%	26.6%	.4%	4.1%	1.6%	53
	East N. Central	44.9%	11.8%	37.1%	.7%	4.2%	1.2%	88
	West N. Central	46.3%	8.4%	39.9%	1.1%	3.9%	.3%	59
Median Household Income for Clients of Your Practice	Mountain	37.7%	24.6%	30.8%	.7%	2.8%	3.5%	74
	Pacific	44.7%	22.6%	27.0%	1.3%	3.5%	.8%	107
	Under \$50,000	39.3%	14.2%	44.4%	.6%	1.1%	.5%	36
	\$50,000-\$99,999	44.8%	14.9%	34.6%	.8%	3.2%	1.6%	306
Size of City	\$100,000-\$149,999	47.3%	16.4%	29.9%	.9%	4.0%	1.6%	188
	\$150,000 and over	44.1%	26.0%	23.3%	1.3%	3.9%	1.4%	137
	Large	41.8%	22.1%	29.8%	1.7%	2.2%	2.3%	198
	Moderate	43.7%	19.4%	30.5%	.9%	3.9%	1.6%	270
Gross Income 2019	Small	50.2%	10.5%	34.9%	.2%	3.5%	.7%	162
	Rural	49.9%	10.9%	31.7%	.4%	6.4%	.6%	47
	Under \$50,000	50.4%	19.3%	26.3%	1.0%	2.3%	.8%	88
	\$50,000-99,999	42.6%	24.5%	27.4%	.9%	3.3%	1.3%	114
	\$100,000-199,999	40.6%	17.7%	35.2%	1.1%	3.2%	2.3%	134
Full-Time Staff	\$200,000-399,999	49.4%	12.5%	32.8%	.7%	3.3%	1.4%	161
	\$400,000 & over	43.8%	17.0%	33.8%	1.2%	3.2%	.9%	133
	One	46.7%	20.1%	27.4%	.9%	3.0%	1.9%	280
Total	Two	44.5%	14.6%	34.5%	1.0%	3.1%	2.4%	123
	3 or More	45.9%	14.5%	34.1%	1.2%	3.6%	.8%	254
Total		45.3%	17.3%	31.3%	1.0%	3.5%	1.5%	698

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Marketing and Promotional Tools Used

		Marketing and Promotional Tools			
		Referrals from existing clients/ word of mouth	Website	E-mail Marketing	Signage
Type of Practice	Sole Proprietor	96.9%	38.8%	8.0%	19.2%
	Partnership	100.0%	70.0%	.0%	40.0%
	LLC-C Corporation	92.3%	53.8%	15.4%	30.8%
	LLC-Partnership	94.1%	76.5%	17.6%	29.4%
	LLC-S Corporation	97.7%	70.0%	10.8%	39.2%
	LLC-Disregarded Entity	100.0%	48.1%	5.6%	18.5%
	Professional Corp.	100.0%	52.9%	17.6%	41.2%
	S Corporation	97.2%	66.3%	9.0%	34.3%
	C Corporation	100.0%	71.1%	21.1%	28.9%
Census District	New England	94.7%	55.3%	7.9%	23.7%
	Middle Atlantic	98.0%	50.5%	9.1%	28.3%
	South Atlantic	96.3%	60.7%	11.1%	23.7%
	East S. Central	100.0%	31.6%	.0%	21.1%
	West S. Central	100.0%	52.0%	14.0%	36.0%
	East N. Central	100.0%	62.1%	8.0%	37.9%
	West N. Central	94.7%	63.2%	8.8%	38.6%
	Mountain	95.9%	47.9%	11.0%	27.4%
	Pacific	99.0%	63.7%	8.8%	26.5%
Median Household Income for Clients of Your Practice	Under \$50,000	5.2%	1.7%	.3%	1.4%
	\$50,000-\$99,999	44.9%	25.0%	4.1%	14.7%
	\$100,000-\$149,999	27.6%	16.3%	2.1%	7.6%
	\$150,000 and over	20.3%	13.0%	3.2%	4.9%
Size of City	Large	99.5%	56.8%	10.5%	17.9%
	Moderate	97.4%	64.7%	11.9%	29.0%
	Small	95.6%	45.9%	5.7%	37.1%
	Rural	97.9%	44.7%	6.4%	44.7%
Gross Income 2019	Under \$50,000	97.7%	30.7%	9.1%	13.6%
	\$50,000-99,999	98.1%	43.4%	10.4%	17.0%
	\$100,000-199,999	94.7%	51.5%	10.6%	23.5%
	\$200,000-399,999	97.5%	64.8%	6.3%	41.5%
	\$400,000 & over	98.5%	82.0%	12.8%	42.9%
Full-Time Staff	One	97.3%	44.3%	9.8%	17.8%
	Two	97.5%	56.6%	6.6%	28.7%
	3 or More	97.3%	74.6%	9.4%	42.2%
Total		97.5%	56.4%	9.8%	28.8%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Marketing and Promotional Tools Used (cont.)

		Marketing and Promotional Tools			
		Yellow Pages ad	Client newsletters	Chamber/ networking meetings	Social Media
Type of Practice	Sole Proprietor	17.9%	21.4%	11.6%	20.5%
	Partnership	10.0%	20.0%	30.0%	20.0%
	LLC-C Corporation	23.1%	30.8%	23.1%	30.8%
	LLC-Partnership	5.9%	35.3%	11.8%	41.2%
	LLC-S Corporation	17.7%	33.1%	17.7%	35.4%
	LLC-Disregarded Entity	13.0%	22.2%	11.1%	33.3%
	Professional Corp.	11.8%	52.9%	11.8%	35.3%
	S Corporation	20.8%	27.0%	20.2%	33.1%
	C Corporation	31.6%	31.6%	21.1%	55.3%
Census District	New England	18.4%	13.2%	10.5%	28.9%
	Middle Atlantic	11.1%	29.3%	12.1%	27.3%
	South Atlantic	11.1%	27.4%	17.0%	29.6%
	East S. Central	15.8%	15.8%	10.5%	26.3%
	West S. Central	20.0%	24.0%	18.0%	40.0%
	East N. Central	18.4%	31.0%	17.2%	36.8%
	West N. Central	40.4%	24.6%	17.5%	36.8%
	Mountain	20.5%	38.4%	17.8%	24.7%
	Pacific	19.6%	24.5%	15.7%	29.4%
Median Household Income for Clients of Your Practice	Under \$50,000	.6%	.8%	.5%	1.7%
	\$50,000-\$99,999	9.6%	12.7%	5.6%	15.7%
	\$100,000-\$149,999	4.7%	7.6%	5.5%	6.7%
	\$150,000 and over	2.9%	6.3%	4.0%	6.7%
Size of City	Large	8.9%	32.1%	12.1%	30.5%
	Moderate	17.1%	28.3%	16.4%	34.9%
	Small	30.8%	22.6%	18.2%	27.0%
	Rural	17.0%	17.0%	17.0%	23.4%
Gross Income 2019	Under \$50,000	10.2%	17.0%	13.6%	28.4%
	\$50,000-99,999	7.5%	25.5%	13.2%	23.6%
	\$100,000-199,999	20.5%	28.8%	11.4%	24.2%
	\$200,000-399,999	27.7%	28.9%	15.7%	32.1%
	\$400,000 & over	18.8%	36.1%	24.1%	42.9%
Full-Time Staff	One	9.8%	22.3%	14.4%	23.5%
	Two	23.8%	24.6%	13.1%	27.9%
	3 or More	27.0%	33.6%	19.9%	40.6%
Total		18.4%	27.2%	15.9%	30.8%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Marketing and Promotional Tools Used (cont.)

		Marketing and Promotional Tools			
		Offering referral fees	Speaking engagements	Local newspaper ad	Direct Mail program
Type of Practice	Sole Proprietor	13.8%	6.3%	8.0%	5.8%
	Partnership	20.0%	30.0%	10.0%	10.0%
	LLC-C Corporation	15.4%	15.4%	7.7%	7.7%
	LLC-Partnership	35.3%	11.8%	.0%	.0%
	LLC-S Corporation	21.5%	15.4%	11.5%	6.9%
	LLC-Disregarded Entity	16.7%	9.3%	14.8%	3.7%
	Professional Corp.	17.6%	23.5%	11.8%	5.9%
	S Corporation	13.5%	11.2%	9.0%	6.2%
	C Corporation	10.5%	15.8%	7.9%	7.9%
Census District	New England	10.5%	5.3%	5.3%	.0%
	Middle Atlantic	12.1%	10.1%	11.1%	2.0%
	South Atlantic	16.3%	13.3%	5.9%	6.7%
	East S. Central	26.3%	10.5%	10.5%	.0%
	West S. Central	18.0%	4.0%	10.0%	10.0%
	East N. Central	19.5%	10.3%	10.3%	5.7%
	West N. Central	12.3%	3.5%	17.5%	5.3%
	Mountain	19.2%	13.7%	6.8%	6.8%
	Pacific	17.6%	14.7%	8.8%	8.8%
Median Household Income for Clients of Your Practice	Under \$50,000	1.8%	.0%	.8%	.5%
	\$50,000-\$99,999	8.5%	4.0%	4.9%	2.4%
	\$100,000-\$149,999	2.6%	3.4%	2.3%	1.7%
	\$150,000 and over	3.2%	3.2%	1.1%	1.2%
Size of City	Large	19.5%	13.7%	4.2%	7.4%
	Moderate	15.6%	9.7%	4.8%	5.9%
	Small	12.6%	8.2%	17.6%	3.8%
	Rural	19.1%	8.5%	25.5%	6.4%
Gross Income 2019	Under \$50,000	23.9%	13.6%	8.0%	9.1%
	\$50,000-99,999	20.8%	9.4%	6.6%	6.6%
	\$100,000-199,999	10.6%	6.8%	10.6%	4.5%
	\$200,000-399,999	14.5%	7.5%	10.7%	3.8%
	\$400,000 & over	15.8%	18.0%	9.8%	9.0%
Full-Time Staff	One	14.4%	10.2%	7.2%	5.7%
	Two	20.5%	9.8%	9.0%	3.3%
	3 or More	15.2%	12.5%	12.5%	7.0%
Total		16.1%	11.1%	9.4%	6.0%



## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Marketing and Promotional Tools Used (cont.)

		Marketing and Promotional Tools			
		Radio/TV ads	Articles in local news media	Yelp	Sponsorships
Type of Practice	Sole Proprietor	3.1%	1.8%	5.4%	4.0%
	Partnership	.0%	.0%	10.0%	20.0%
	LLC-C Corporation	.0%	7.7%	.0%	15.4%
	LLC-Partnership	11.8%	.0%	5.9%	17.6%
	LLC-S Corporation	9.2%	1.5%	6.2%	13.1%
	LLC-Disregarded Entity	1.9%	1.9%	5.6%	5.6%
	Professional Corp.	5.9%	11.8%	17.6%	23.5%
	S Corporation	3.9%	2.8%	10.7%	10.1%
	C Corporation	7.9%	5.3%	7.9%	13.2%
Census District	New England	.0%	.0%	.0%	5.3%
	Middle Atlantic	3.0%	3.0%	2.0%	6.1%
	South Atlantic	3.0%	2.2%	5.9%	7.4%
	East S. Central	21.1%	.0%	5.3%	15.8%
	West S. Central	2.0%	2.0%	8.0%	8.0%
	East N. Central	4.6%	1.1%	8.0%	10.3%
	West N. Central	17.5%	1.8%	1.8%	10.5%
	Mountain	4.1%	5.5%	9.6%	6.8%
	Pacific	3.9%	3.9%	19.6%	15.7%
Median Household Income for Clients of Your Practice	Under \$50,000	.3%	.3%	.5%	.3%
	\$50,000-\$99,999	2.6%	.8%	2.6%	3.7%
	\$100,000-\$149,999	1.4%	.8%	2.6%	3.1%
	\$150,000 and over	.6%	.6%	1.8%	2.0%
Size of City	Large	2.1%	3.2%	10.0%	4.2%
	Moderate	4.5%	3.0%	9.3%	10.8%
	Small	9.4%	1.9%	3.1%	12.6%
	Rural	4.3%	.0%	2.1%	8.5%
Gross Income 2019	Under \$50,000	4.5%	4.5%	9.1%	6.8%
	\$50,000-99,999	2.8%	.9%	6.6%	2.8%
	\$100,000-199,999	3.8%	.8%	6.1%	5.3%
	\$200,000-399,999	5.7%	1.9%	4.4%	10.7%
	\$400,000 & over	8.3%	4.5%	10.5%	18.0%
Full-Time Staff	One	2.3%	1.9%	6.4%	4.5%
	Two	4.1%	2.5%	8.2%	9.0%
	3 or More	7.8%	3.1%	8.2%	14.5%
Total		4.8%	2.5%	7.3%	9.2%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Marketing and Promotional Tools Used (cont.)

		Marketing and Promotional	
		Church or other religious bulletins	Other
Type of Practice	Sole Proprietor	8.5%	3.6%
	Partnership	.0%	.0%
	LLC-C Corporation	15.4%	.0%
	LLC-Partnership	5.9%	11.8%
	LLC-S Corporation	10.0%	3.8%
	LLC-Disregarded Entity	7.4%	9.3%
	Professional Corp.	11.8%	.0%
	S Corporation	7.3%	2.8%
	C Corporation	7.9%	5.3%
Census District	New England	7.9%	5.3%
	Middle Atlantic	13.1%	3.0%
	South Atlantic	4.4%	4.4%
	East S. Central	10.5%	.0%
	West S. Central	12.0%	.0%
	East N. Central	11.5%	2.3%
	West N. Central	8.8%	3.5%
	Mountain	6.8%	9.6%
	Pacific	4.9%	4.9%
Median Household Income for Clients of Your Practice	Under \$50,000	.3%	.3%
	\$50,000-\$99,999	4.0%	1.2%
	\$100,000-\$149,999	1.5%	1.4%
	\$150,000 and over	2.3%	1.1%
Size of City	Large	7.9%	3.7%
	Moderate	10.0%	4.5%
	Small	6.9%	4.4%
	Rural	2.1%	2.1%
Gross Income 2019	Under \$50,000	10.2%	5.7%
	\$50,000-99,999	5.7%	4.7%
	\$100,000-199,999	4.5%	3.0%
	\$200,000-399,999	12.6%	3.8%
	\$400,000 & over	8.3%	3.8%
Full-Time Staff	One	5.7%	4.9%
	Two	8.2%	2.5%
	3 or More	11.7%	4.3%
Total		8.3%	3.9%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Marketing and Promotion Tools

	Very Useful	Useful	Neutral	Not Useful	Not Useful At All
Referrals from existing clients/word of mouth	83.6%	13.7%	2.7%	.0%	.0%
Website	18.8%	36.4%	35.5%	8.0%	1.4%
E-mail Marketing	26.8%	32.1%	33.9%	5.4%	1.8%
Signage	15.7%	40.0%	37.3%	3.2%	3.8%
Yellow Pages ad	4.3%	29.3%	36.2%	20.7%	9.5%
Client newsletters	15.4%	36.1%	40.8%	5.3%	2.4%
Chamber/networking meetings	15.3%	34.7%	36.7%	10.2%	3.1%
Social Media	15.4%	33.8%	35.4%	12.3%	3.1%
Offering referral fees	25.0%	36.5%	24.0%	10.4%	4.2%
Speaking engagements	25.4%	45.1%	19.7%	5.6%	4.2%
Local newspaper ad	8.8%	36.8%	33.3%	14.0%	7.0%
Direct Mail program	15.4%	30.8%	30.8%	5.1%	17.9%
Radio/TV ads	12.9%	19.4%	25.8%	16.1%	25.8%
Articles in local news media	13.3%	33.3%	20.0%	6.7%	26.7%
Yelp	11.1%	33.3%	22.2%	8.9%	24.4%
Sponsorships	3.6%	23.6%	54.5%	10.9%	7.3%
Church or other religious bulletins	26.0%	38.0%	20.0%	4.0%	12.0%
Other	59.1%	27.3%	4.5%	.0%	9.1%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Referrals from existing clients/word of mouth

		Referrals from existing clients/word of mouth			Total
		Very Useful	Useful	Neutral	Count
Type of Practice	Sole Proprietor	82.2%	14.7%	3.1%	191
	Partnership	88.9%	11.1%	.0%	9
	LLC-C Corporation	100.0%	.0%	.0%	11
	LLC-Partnership	81.8%	18.2%	.0%	11
	LLC-S Corporation	84.2%	10.5%	5.3%	114
	LLC-Disregarded Entity	83.3%	14.6%	2.1%	48
	Professional Corp.	85.7%	7.1%	7.1%	14
	S Corporation	80.9%	17.8%	1.3%	157
	C Corporation	93.8%	6.3%	.0%	32
Census District	New England	72.7%	21.2%	6.1%	33
	Middle Atlantic	79.0%	19.8%	1.2%	81
	South Atlantic	86.8%	9.6%	3.5%	114
	East S. Central	82.4%	17.6%	.0%	17
	West S. Central	87.2%	8.5%	4.3%	47
	East N. Central	84.8%	12.7%	2.5%	79
	West N. Central	81.3%	18.8%	.0%	48
	Mountain	81.7%	13.3%	5.0%	60
	Pacific	84.6%	13.2%	2.2%	91
Median Household Income for Clients of Your Practice	Under \$50,000	79.3%	13.8%	6.9%	29
	\$50,000-\$99,999	82.5%	14.4%	3.1%	257
	\$100,000-\$149,999	84.4%	14.4%	1.2%	167
	\$150,000 and over	85.1%	11.4%	3.5%	114
Size of City	Large	83.5%	12.2%	4.3%	164
	Moderate	79.1%	17.5%	3.4%	234
	Small	89.9%	9.4%	.7%	138
	Rural	84.2%	15.8%	.0%	38
Gross Income 2019	Under \$50,000	77.0%	20.3%	2.7%	74
	\$50,000-99,999	84.9%	10.8%	4.3%	93
	\$100,000-199,999	81.8%	16.4%	1.8%	110
	\$200,000-399,999	85.0%	12.9%	2.1%	140
	\$400,000 & over	86.3%	11.1%	2.6%	117
Full-Time Staff	One	78.6%	18.8%	2.6%	229
	Two	87.5%	10.6%	1.9%	104
	3 or More	86.2%	11.1%	2.7%	225
Total		83.6%	13.7%	2.7%	590

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Website

		Website					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	13.8%	27.5%	51.3%	7.5%	.0%	80
	Partnership	16.7%	50.0%	16.7%	16.7%	.0%	6
	LLC-C Corporation	14.3%	57.1%	.0%	14.3%	14.3%	7
	LLC-Partnership	.0%	44.4%	33.3%	22.2%	.0%	9
	LLC-S Corporation	21.4%	42.9%	25.0%	8.3%	2.4%	84
	LLC-Disregarded Entity	26.9%	38.5%	30.8%	3.8%	.0%	26
	Professional Corp.	12.5%	37.5%	37.5%	12.5%	.0%	8
	S Corporation	21.7%	31.1%	37.7%	7.5%	1.9%	106
	C Corporation	16.0%	48.0%	32.0%	4.0%	.0%	25
Census District	New England	10.0%	35.0%	40.0%	10.0%	5.0%	20
	Middle Atlantic	18.6%	25.6%	53.5%	2.3%	.0%	43
	South Atlantic	21.9%	41.1%	21.9%	15.1%	.0%	73
	East S. Central	16.7%	16.7%	66.7%	.0%	.0%	6
	West S. Central	28.0%	16.0%	40.0%	12.0%	4.0%	25
	East N. Central	14.0%	38.0%	40.0%	8.0%	.0%	50
	West N. Central	15.6%	43.8%	31.3%	9.4%	.0%	32
	Mountain	21.9%	37.5%	34.4%	6.3%	.0%	32
	Pacific	16.7%	46.7%	28.3%	3.3%	5.0%	60
Median Household Income for Clients of Your Practice	Under \$50,000	10.0%	50.0%	20.0%	20.0%	.0%	10
	\$50,000-\$99,999	15.9%	34.4%	43.7%	5.3%	.7%	151
	\$100,000-\$149,999	22.8%	40.6%	26.7%	7.9%	2.0%	101
	\$150,000 and over	19.4%	33.3%	31.9%	12.5%	2.8%	72
Size of City	Large	25.8%	33.0%	28.9%	11.3%	1.0%	97
	Moderate	19.4%	36.9%	35.0%	6.9%	1.9%	160
	Small	10.6%	42.4%	40.9%	6.1%	.0%	66
	Rural	.0%	36.8%	47.4%	10.5%	5.3%	19
Gross Income 2019	Under \$50,000	8.0%	48.0%	36.0%	8.0%	.0%	25
	\$50,000-99,999	16.3%	18.6%	44.2%	20.9%	.0%	43
	\$100,000-199,999	19.0%	28.6%	41.3%	7.9%	3.2%	63
	\$200,000-399,999	14.7%	38.9%	43.2%	2.1%	1.1%	95
	\$400,000 & over	25.5%	43.9%	21.4%	7.1%	2.0%	98
Full-Time Staff	One	15.3%	27.9%	44.1%	10.8%	1.8%	111
	Two	26.2%	37.7%	29.5%	4.9%	1.6%	61
	3 or More	18.5%	41.0%	32.9%	6.4%	1.2%	173
Total		18.8%	36.4%	35.5%	8.0%	1.4%	352

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of E-mail Marketing (Constant Contact, etc.)

		E-mail Marketing					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	40.0%	20.0%	33.3%	6.7%	.0%	15
	LLC-C Corporation	.0%	50.0%	50.0%	.0%	.0%	2
	LLC-Partnership	.0%	.0%	100.0%	.0%	.0%	1
	LLC-S Corporation	25.0%	25.0%	41.7%	8.3%	.0%	12
	LLC-Disregarded Entity	.0%	33.3%	66.7%	.0%	.0%	3
	Professional Corp.	33.3%	.0%	33.3%	.0%	33.3%	3
	S Corporation	23.1%	53.8%	23.1%	.0%	.0%	13
	C Corporation	28.6%	42.9%	14.3%	14.3%	.0%	7
Census District	New England	.0%	.0%	100.0%	.0%	.0%	3
	Middle Atlantic	28.6%	28.6%	28.6%	14.3%	.0%	7
	South Atlantic	42.9%	28.6%	28.6%	.0%	.0%	14
	West S. Central	.0%	66.7%	16.7%	16.7%	.0%	6
	East N. Central	25.0%	50.0%	25.0%	.0%	.0%	4
	West N. Central	.0%	25.0%	75.0%	.0%	.0%	4
	Mountain	33.3%	.0%	50.0%	16.7%	.0%	6
	Pacific	25.0%	37.5%	25.0%	.0%	12.5%	8
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	100.0%	.0%	.0%	2
	\$50,000-\$99,999	31.8%	31.8%	27.3%	9.1%	.0%	22
	\$100,000-\$149,999	23.1%	30.8%	46.2%	.0%	.0%	13
	\$150,000 and over	25.0%	31.3%	31.3%	6.3%	6.3%	16
Size of City	Large	31.3%	43.8%	25.0%	.0%	.0%	16
	Moderate	25.0%	21.4%	39.3%	10.7%	3.6%	28
	Small	28.6%	28.6%	42.9%	.0%	.0%	7
	Rural	.0%	50.0%	50.0%	.0%	.0%	2
Gross Income 2019	Under \$50,000	42.9%	14.3%	28.6%	.0%	14.3%	7
	\$50,000-99,999	44.4%	11.1%	33.3%	11.1%	.0%	9
	\$100,000-199,999	25.0%	25.0%	33.3%	16.7%	.0%	12
	\$200,000-399,999	33.3%	33.3%	33.3%	.0%	.0%	9
	\$400,000 & over	14.3%	50.0%	35.7%	.0%	.0%	14
Full-Time Staff	One	32.0%	20.0%	40.0%	8.0%	.0%	25
	Two	50.0%	33.3%	.0%	16.7%	.0%	6
	3 or More	15.8%	47.4%	31.6%	.0%	5.3%	19
Total		26.8%	32.1%	33.9%	5.4%	1.8%	56

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Signage

		Signage					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	17.5%	35.0%	45.0%	.0%	2.5%	40
	Partnership	33.3%	33.3%	33.3%	.0%	.0%	3
	LLC-C Corporation	25.0%	50.0%	25.0%	.0%	.0%	4
	LLC-Partnership	.0%	25.0%	75.0%	.0%	.0%	4
	LLC-S Corporation	14.3%	34.7%	40.8%	4.1%	6.1%	49
	LLC-Disregarded Entity	44.4%	33.3%	11.1%	11.1%	.0%	9
	Professional Corp.	14.3%	42.9%	14.3%	14.3%	14.3%	7
	S Corporation	8.8%	52.6%	35.1%	1.8%	1.8%	57
	C Corporation	27.3%	18.2%	36.4%	9.1%	9.1%	11
Census District	New England	11.1%	44.4%	22.2%	11.1%	11.1%	9
	Middle Atlantic	12.0%	48.0%	32.0%	8.0%	.0%	25
	South Atlantic	19.4%	51.6%	25.8%	.0%	3.2%	31
	East S. Central	25.0%	25.0%	50.0%	.0%	.0%	4
	West S. Central	20.0%	53.3%	20.0%	.0%	6.7%	15
	East N. Central	12.5%	34.4%	46.9%	3.1%	3.1%	32
	West N. Central	22.7%	22.7%	54.5%	.0%	.0%	22
	Mountain	5.0%	35.0%	40.0%	10.0%	10.0%	20
	Pacific	8.7%	39.1%	47.8%	.0%	4.3%	23
Median Household Income for Clients of Your Practice	Under \$50,000	25.0%	50.0%	25.0%	.0%	.0%	8
	\$50,000-\$99,999	13.3%	48.9%	35.6%	1.1%	1.1%	90
	\$100,000-\$149,999	16.3%	26.5%	42.9%	8.2%	6.1%	49
	\$150,000 and over	7.1%	32.1%	46.4%	3.6%	10.7%	28
Size of City	Large	3.2%	58.1%	29.0%	6.5%	3.2%	31
	Moderate	16.4%	35.6%	38.4%	1.4%	8.2%	73
	Small	19.6%	35.7%	39.3%	5.4%	.0%	56
	Rural	10.0%	40.0%	50.0%	.0%	.0%	20
Gross Income 2019	Under \$50,000	18.2%	27.3%	36.4%	.0%	18.2%	11
	\$50,000-99,999	29.4%	41.2%	29.4%	.0%	.0%	17
	\$100,000-199,999	7.1%	50.0%	32.1%	7.1%	3.6%	28
	\$200,000-399,999	15.6%	37.5%	39.1%	3.1%	4.7%	64
	\$400,000 & over	16.7%	37.0%	42.6%	1.9%	1.9%	54
Full-Time Staff	One	11.1%	37.8%	40.0%	4.4%	6.7%	45
	Two	23.5%	44.1%	26.5%	2.9%	2.9%	34
	3 or More	14.9%	39.6%	39.6%	3.0%	3.0%	101
Total		15.7%	40.0%	37.3%	3.2%	3.8%	185

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Yellow Pages ad

		Yellow Pages ad					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	5.4%	27.0%	48.6%	13.5%	5.4%	37
	Partnership	.0%	100.0%	.0%	.0%	.0%	1
	LLC-C Corporation	.0%	33.3%	66.7%	.0%	.0%	3
	LLC-Partnership	.0%	.0%	.0%	100.0%	.0%	1
	LLC-S Corporation	.0%	28.6%	38.1%	19.0%	14.3%	21
	LLC-Disregarded Entity	16.7%	16.7%	.0%	33.3%	33.3%	6
	Professional Corp.	.0%	.0%	.0%	50.0%	50.0%	2
	S Corporation	5.7%	31.4%	34.3%	22.9%	5.7%	35
	C Corporation	.0%	40.0%	20.0%	30.0%	10.0%	10
Census District	New England	.0%	42.9%	42.9%	14.3%	.0%	7
	Middle Atlantic	.0%	27.3%	18.2%	45.5%	9.1%	11
	South Atlantic	7.7%	7.7%	61.5%	15.4%	7.7%	13
	East S. Central	.0%	33.3%	66.7%	.0%	.0%	3
	West S. Central	11.1%	22.2%	44.4%	11.1%	11.1%	9
	East N. Central	.0%	40.0%	26.7%	20.0%	13.3%	15
	West N. Central	.0%	30.0%	30.0%	30.0%	10.0%	20
	Mountain	14.3%	35.7%	28.6%	7.1%	14.3%	14
	Pacific	5.6%	22.2%	44.4%	16.7%	11.1%	18
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	75.0%	25.0%	.0%	4
	\$50,000-\$99,999	5.4%	32.1%	37.5%	17.9%	7.1%	56
	\$100,000-\$149,999	3.3%	20.0%	43.3%	23.3%	10.0%	30
	\$150,000 and over	5.9%	23.5%	17.6%	29.4%	23.5%	17
Size of City	Large	20.0%	26.7%	26.7%	13.3%	13.3%	15
	Moderate	4.8%	23.8%	26.2%	33.3%	11.9%	42
	Small	.0%	34.8%	45.7%	13.0%	6.5%	46
	Rural	.0%	.0%	71.4%	14.3%	14.3%	7
Gross Income 2019	Under \$50,000	16.7%	.0%	16.7%	16.7%	50.0%	6
	\$50,000-99,999	14.3%	14.3%	42.9%	28.6%	.0%	7
	\$100,000-199,999	.0%	39.1%	39.1%	13.0%	8.7%	23
	\$200,000-399,999	2.3%	39.5%	34.9%	11.6%	11.6%	43
	\$400,000 & over	.0%	24.0%	32.0%	44.0%	.0%	25
Full-Time Staff	One	4.0%	24.0%	36.0%	16.0%	20.0%	25
	Two	4.0%	40.0%	24.0%	24.0%	8.0%	25
	3 or More	4.6%	27.7%	40.0%	21.5%	6.2%	65
Total		4.3%	29.3%	36.2%	20.7%	9.5%	116



## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Client newsletters

		Client newsletters					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	21.4%	38.1%	35.7%	2.4%	2.4%	42
	Partnership	.0%	.0%	100.0%	.0%	.0%	2
	LLC-C Corporation	50.0%	25.0%	25.0%	.0%	.0%	4
	LLC-Partnership	.0%	25.0%	75.0%	.0%	.0%	4
	LLC-S Corporation	10.5%	36.8%	39.5%	13.2%	.0%	38
	LLC-Disregarded Entity	.0%	33.3%	58.3%	8.3%	.0%	12
	Professional Corp.	22.2%	44.4%	22.2%	11.1%	.0%	9
	S Corporation	15.6%	40.0%	40.0%	.0%	4.4%	45
	C Corporation	18.2%	18.2%	45.5%	9.1%	9.1%	11
Census District	New England	.0%	20.0%	80.0%	.0%	.0%	5
	Middle Atlantic	19.2%	30.8%	50.0%	.0%	.0%	26
	South Atlantic	17.6%	38.2%	38.2%	2.9%	2.9%	34
	East S. Central	.0%	66.7%	.0%	33.3%	.0%	3
	West S. Central	18.2%	27.3%	27.3%	27.3%	.0%	11
	East N. Central	8.0%	44.0%	36.0%	8.0%	4.0%	25
	West N. Central	9.1%	36.4%	45.5%	9.1%	.0%	11
	Mountain	20.8%	41.7%	29.2%	4.2%	4.2%	24
	Pacific	12.5%	25.0%	58.3%	.0%	4.2%	24
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	40.0%	60.0%	.0%	.0%	5
	\$50,000-\$99,999	14.7%	33.3%	41.3%	6.7%	4.0%	75
	\$100,000-\$149,999	10.2%	40.8%	44.9%	2.0%	2.0%	49
	\$150,000 and over	23.5%	35.3%	32.4%	8.8%	.0%	34
Size of City	Large	17.5%	40.4%	35.1%	3.5%	3.5%	57
	Moderate	11.6%	34.8%	44.9%	7.2%	1.4%	69
	Small	12.9%	25.8%	51.6%	6.5%	3.2%	31
	Rural	28.6%	57.1%	14.3%	.0%	.0%	7
Gross Income 2019	Under \$50,000	23.1%	53.8%	15.4%	7.7%	.0%	13
	\$50,000-99,999	16.7%	20.8%	45.8%	12.5%	4.2%	24
	\$100,000-199,999	17.1%	34.3%	45.7%	.0%	2.9%	35
	\$200,000-399,999	7.0%	37.2%	46.5%	7.0%	2.3%	43
	\$400,000 & over	15.9%	38.6%	38.6%	4.5%	2.3%	44
Full-Time Staff	One	19.0%	27.6%	46.6%	5.2%	1.7%	58
	Two	4.2%	54.2%	37.5%	.0%	4.2%	24
	3 or More	15.2%	38.0%	38.0%	6.3%	2.5%	79
Total		15.4%	36.1%	40.8%	5.3%	2.4%	169

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Chamber/networking meetings

		Chamber/networking meetings					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	9.5%	33.3%	42.9%	9.5%	4.8%	21
	Partnership	33.3%	.0%	66.7%	.0%	.0%	3
	LLC-C Corporation	.0%	.0%	50.0%	50.0%	.0%	2
	LLC-Partnership	.0%	100.0%	.0%	.0%	.0%	1
	LLC-S Corporation	23.8%	19.0%	33.3%	19.0%	4.8%	21
	LLC-Disregarded Entity	25.0%	.0%	75.0%	.0%	.0%	4
	Professional Corp.	.0%	50.0%	.0%	.0%	50.0%	2
	S Corporation	11.1%	50.0%	38.9%	.0%	.0%	36
	C Corporation	25.0%	37.5%	.0%	37.5%	.0%	8
Census District	New England	.0%	25.0%	75.0%	.0%	.0%	4
	Middle Atlantic	22.2%	.0%	55.6%	22.2%	.0%	9
	South Atlantic	26.1%	39.1%	17.4%	17.4%	.0%	23
	East S. Central	.0%	50.0%	50.0%	.0%	.0%	2
	West S. Central	16.7%	33.3%	33.3%	.0%	16.7%	6
	East N. Central	21.4%	21.4%	42.9%	7.1%	7.1%	14
	West N. Central	.0%	66.7%	33.3%	.0%	.0%	9
	Mountain	9.1%	18.2%	54.5%	18.2%	.0%	11
	Pacific	13.3%	40.0%	33.3%	6.7%	6.7%	15
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	33.3%	33.3%	.0%	33.3%	3
	\$50,000-\$99,999	9.4%	25.0%	46.9%	15.6%	3.1%	32
	\$100,000-\$149,999	20.0%	37.1%	40.0%	2.9%	.0%	35
	\$150,000 and over	23.8%	33.3%	19.0%	19.0%	4.8%	21
Size of City	Large	15.0%	35.0%	40.0%	10.0%	.0%	20
	Moderate	17.1%	34.1%	39.0%	7.3%	2.4%	41
	Small	20.0%	20.0%	44.0%	12.0%	4.0%	25
	Rural	.0%	57.1%	.0%	28.6%	14.3%	7
Gross Income 2019	Under \$50,000	.0%	20.0%	50.0%	20.0%	10.0%	10
	\$50,000-99,999	16.7%	41.7%	25.0%	16.7%	.0%	12
	\$100,000-199,999	25.0%	16.7%	58.3%	.0%	.0%	12
	\$200,000-399,999	16.7%	29.2%	37.5%	12.5%	4.2%	24
	\$400,000 & over	12.9%	54.8%	25.8%	6.5%	.0%	31
Full-Time Staff	One	16.7%	25.0%	47.2%	8.3%	2.8%	36
	Two	14.3%	64.3%	7.1%	14.3%	.0%	14
	3 or More	14.9%	34.0%	38.3%	8.5%	4.3%	47
Total		15.3%	34.7%	36.7%	10.2%	3.1%	98

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Social Media (LinkedIn, Facebook, Twitter, etc.)

		Social Media					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	14.3%	33.3%	38.1%	14.3%	.0%	42
	Partnership	.0%	.0%	100.0%	.0%	.0%	2
	LLC-C Corporation	25.0%	25.0%	50.0%	.0%	.0%	4
	LLC-Partnership	.0%	66.7%	33.3%	.0%	.0%	6
	LLC-S Corporation	11.9%	31.0%	35.7%	19.0%	2.4%	42
	LLC-Disregarded Entity	31.3%	37.5%	18.8%	6.3%	6.3%	16
	Professional Corp.	16.7%	16.7%	33.3%	16.7%	16.7%	6
	S Corporation	14.5%	29.1%	38.2%	14.5%	3.6%	55
	C Corporation	15.0%	50.0%	30.0%	.0%	5.0%	20
Census District	New England	27.3%	27.3%	36.4%	.0%	9.1%	11
	Middle Atlantic	16.0%	36.0%	36.0%	8.0%	4.0%	25
	South Atlantic	16.7%	33.3%	33.3%	16.7%	.0%	36
	East S. Central	20.0%	60.0%	20.0%	.0%	.0%	5
	West S. Central	16.7%	33.3%	38.9%	11.1%	.0%	18
	East N. Central	13.3%	33.3%	40.0%	10.0%	3.3%	30
	West N. Central	5.6%	55.6%	22.2%	16.7%	.0%	18
	Mountain	16.7%	16.7%	38.9%	22.2%	5.6%	18
	Pacific	7.4%	25.9%	44.4%	14.8%	7.4%	27
Median Household Income for Clients of Your Practice	Under \$50,000	9.1%	63.6%	9.1%	9.1%	9.1%	11
	\$50,000-\$99,999	17.7%	28.1%	41.7%	11.5%	1.0%	96
	\$100,000-\$149,999	9.8%	31.7%	39.0%	17.1%	2.4%	41
	\$150,000 and over	15.8%	31.6%	31.6%	13.2%	7.9%	38
Size of City	Large	13.2%	24.5%	43.4%	17.0%	1.9%	53
	Moderate	11.2%	36.0%	39.3%	9.0%	4.5%	89
	Small	23.7%	34.2%	26.3%	13.2%	2.6%	38
	Rural	20.0%	50.0%	10.0%	20.0%	.0%	10
Gross Income 2019	Under \$50,000	20.8%	37.5%	29.2%	4.2%	8.3%	24
	\$50,000-99,999	28.0%	24.0%	28.0%	20.0%	.0%	25
	\$100,000-199,999	7.1%	42.9%	35.7%	10.7%	3.6%	28
	\$200,000-399,999	8.5%	31.9%	36.2%	19.1%	4.3%	47
	\$400,000 & over	13.0%	35.2%	40.7%	9.3%	1.9%	54
Full-Time Staff	One	16.7%	30.0%	35.0%	15.0%	3.3%	60
	Two	26.7%	36.7%	20.0%	13.3%	3.3%	30
	3 or More	11.3%	35.1%	39.2%	11.3%	3.1%	97
Total		15.4%	33.8%	35.4%	12.3%	3.1%	195

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Offering referral fees

		Offering referral fees					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	21.4%	42.9%	25.0%	7.1%	3.6%	28
	Partnership	.0%	100.0%	.0%	.0%	.0%	1
	LLC-C Corporation	.0%	100.0%	.0%	.0%	.0%	2
	LLC-Partnership	50.0%	25.0%	.0%	25.0%	.0%	4
	LLC-S Corporation	33.3%	25.0%	25.0%	16.7%	.0%	24
	LLC-Disregarded Entity	50.0%	.0%	37.5%	12.5%	.0%	8
	Professional Corp.	.0%	.0%	.0%	50.0%	50.0%	2
	S Corporation	13.0%	52.2%	26.1%	.0%	8.7%	23
	C Corporation	.0%	33.3%	33.3%	33.3%	.0%	3
Census District	New England	25.0%	50.0%	25.0%	.0%	.0%	4
	Middle Atlantic	10.0%	30.0%	40.0%	20.0%	.0%	10
	South Atlantic	42.1%	26.3%	21.1%	10.5%	.0%	19
	East S. Central	20.0%	80.0%	.0%	.0%	.0%	5
	West S. Central	50.0%	50.0%	.0%	.0%	.0%	8
	East N. Central	21.4%	50.0%	14.3%	14.3%	.0%	14
	West N. Central	16.7%	16.7%	50.0%	16.7%	.0%	6
	Mountain	16.7%	25.0%	33.3%	25.0%	.0%	12
	Pacific	18.8%	31.3%	25.0%	.0%	25.0%	16
Median Household Income for Clients of Your Practice	Under \$50,000	27.3%	18.2%	54.5%	.0%	.0%	11
	\$50,000-\$99,999	28.0%	38.0%	22.0%	12.0%	.0%	50
	\$100,000-\$149,999	25.0%	37.5%	12.5%	12.5%	12.5%	16
	\$150,000 and over	18.8%	43.8%	18.8%	6.3%	12.5%	16
Size of City	Large	30.3%	33.3%	24.2%	9.1%	3.0%	33
	Moderate	21.1%	42.1%	15.8%	13.2%	7.9%	38
	Small	26.7%	26.7%	40.0%	6.7%	.0%	15
	Rural	25.0%	37.5%	25.0%	12.5%	.0%	8
Gross Income 2019	Under \$50,000	25.0%	35.0%	25.0%	10.0%	5.0%	20
	\$50,000-99,999	42.1%	31.6%	21.1%	.0%	5.3%	19
	\$100,000-199,999	16.7%	25.0%	16.7%	33.3%	8.3%	12
	\$200,000-399,999	21.1%	36.8%	26.3%	10.5%	5.3%	19
	\$400,000 & over	10.5%	52.6%	26.3%	10.5%	.0%	19
Full-Time Staff	One	22.9%	28.6%	34.3%	5.7%	8.6%	35
	Two	31.6%	31.6%	26.3%	10.5%	.0%	19
	3 or More	19.4%	50.0%	13.9%	13.9%	2.8%	36
Total		25.0%	36.5%	24.0%	10.4%	4.2%	96

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Speaking engagements

		Speaking engagements					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	15.4%	38.5%	30.8%	7.7%	7.7%	13
	Partnership	66.7%	33.3%	.0%	.0%	.0%	3
	LLC-C Corporation	.0%	100.0%	.0%	.0%	.0%	2
	LLC-Partnership	.0%	100.0%	.0%	.0%	.0%	1
	LLC-S Corporation	23.5%	52.9%	23.5%	.0%	.0%	17
	LLC-Disregarded Entity	.0%	60.0%	20.0%	20.0%	.0%	5
	Professional Corp.	25.0%	50.0%	.0%	.0%	25.0%	4
	S Corporation	40.0%	25.0%	25.0%	5.0%	5.0%	20
	C Corporation	16.7%	66.7%	.0%	16.7%	.0%	6
Census District	New England	.0%	.0%	100.0%	.0%	.0%	2
	Middle Atlantic	11.1%	88.9%	.0%	.0%	.0%	9
	South Atlantic	55.6%	16.7%	16.7%	11.1%	.0%	18
	East S. Central	.0%	100.0%	.0%	.0%	.0%	2
	West S. Central	.0%	50.0%	.0%	.0%	50.0%	2
	East N. Central	44.4%	33.3%	11.1%	11.1%	.0%	9
	West N. Central	.0%	50.0%	50.0%	.0%	.0%	2
	Mountain	37.5%	37.5%	25.0%	.0%	.0%	8
	Pacific	.0%	53.8%	23.1%	7.7%	15.4%	13
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	29.2%	45.8%	20.8%	4.2%	.0%	24
	\$100,000-\$149,999	27.3%	36.4%	18.2%	9.1%	9.1%	22
	\$150,000 and over	27.8%	50.0%	11.1%	5.6%	5.6%	18
Size of City	Large	24.0%	52.0%	12.0%	8.0%	4.0%	25
	Moderate	26.1%	43.5%	13.0%	8.7%	8.7%	23
	Small	38.5%	30.8%	30.8%	.0%	.0%	13
	Rural	33.3%	33.3%	33.3%	.0%	.0%	3
Gross Income 2019	Under \$50,000	11.1%	33.3%	33.3%	11.1%	11.1%	9
	\$50,000-99,999	11.1%	66.7%	11.1%	11.1%	.0%	9
	\$100,000-199,999	33.3%	33.3%	33.3%	.0%	.0%	9
	\$200,000-399,999	33.3%	33.3%	16.7%	8.3%	8.3%	12
	\$400,000 & over	33.3%	41.7%	16.7%	4.2%	4.2%	24
Full-Time Staff	One	19.2%	46.2%	19.2%	11.5%	3.8%	26
	Two	25.0%	41.7%	33.3%	.0%	.0%	12
	3 or More	32.3%	48.4%	9.7%	3.2%	6.5%	31
Total		25.4%	45.1%	19.7%	5.6%	4.2%	71

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Local newspaper ad

		Local newspaper ad					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	.0%	33.3%	46.7%	20.0%	.0%	15
	Partnership	.0%	.0%	100.0%	.0%	.0%	1
	LLC-C Corporation	.0%	100.0%	.0%	.0%	.0%	1
	LLC-S Corporation	7.1%	50.0%	28.6%	14.3%	.0%	14
	LLC-Disregarded Entity	50.0%	.0%	33.3%	.0%	16.7%	6
	Professional Corp.	.0%	.0%	.0%	.0%	100.0%	1
	S Corporation	.0%	37.5%	31.3%	18.8%	12.5%	16
	C Corporation	33.3%	66.7%	.0%	.0%	.0%	3
Census District	New England	.0%	.0%	50.0%	50.0%	.0%	2
	Middle Atlantic	.0%	75.0%	25.0%	.0%	.0%	8
	South Atlantic	12.5%	37.5%	25.0%	12.5%	12.5%	8
	East S. Central	50.0%	50.0%	.0%	.0%	.0%	2
	West S. Central	25.0%	.0%	25.0%	25.0%	25.0%	4
	East N. Central	.0%	62.5%	25.0%	12.5%	.0%	8
	West N. Central	11.1%	22.2%	44.4%	22.2%	.0%	9
	Mountain	.0%	40.0%	.0%	40.0%	20.0%	5
	Pacific	12.5%	12.5%	62.5%	.0%	12.5%	8
Median Household Income for Clients of Your Practice	Under \$50,000	20.0%	20.0%	40.0%	20.0%	.0%	5
	\$50,000-\$99,999	11.1%	44.4%	29.6%	11.1%	3.7%	27
	\$100,000-\$149,999	.0%	33.3%	33.3%	20.0%	13.3%	15
	\$150,000 and over	20.0%	40.0%	.0%	20.0%	20.0%	5
Size of City	Large	16.7%	33.3%	33.3%	.0%	16.7%	6
	Moderate	7.7%	30.8%	30.8%	15.4%	15.4%	13
	Small	13.0%	43.5%	26.1%	13.0%	4.3%	23
	Rural	.0%	33.3%	41.7%	25.0%	.0%	12
Gross Income 2019	Under \$50,000	.0%	40.0%	.0%	20.0%	40.0%	5
	\$50,000-99,999	33.3%	16.7%	33.3%	16.7%	.0%	6
	\$100,000-199,999	16.7%	25.0%	41.7%	16.7%	.0%	12
	\$200,000-399,999	.0%	50.0%	31.3%	12.5%	6.3%	16
	\$400,000 & over	7.7%	46.2%	23.1%	15.4%	7.7%	13
Full-Time Staff	One	11.8%	17.6%	41.2%	23.5%	5.9%	17
	Two	11.1%	44.4%	22.2%	22.2%	.0%	9
	3 or More	6.5%	45.2%	32.3%	6.5%	9.7%	31
Total		8.8%	36.8%	33.3%	14.0%	7.0%	57

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Direct Mail program

		Direct Mail program					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	7.7%	30.8%	38.5%	7.7%	15.4%	13
	LLC-C Corporation	100.0%	.0%	.0%	.0%	.0%	1
	LLC-S Corporation	12.5%	37.5%	50.0%	.0%	.0%	8
	LLC-Disregarded Entity	.0%	.0%	50.0%	.0%	50.0%	2
	Professional Corp.	.0%	.0%	.0%	.0%	100.0%	1
	S Corporation	18.2%	45.5%	18.2%	9.1%	9.1%	11
	C Corporation	33.3%	.0%	.0%	.0%	66.7%	3
Census District	Middle Atlantic	.0%	50.0%	50.0%	.0%	.0%	2
	South Atlantic	22.2%	44.4%	22.2%	11.1%	.0%	9
	West S. Central	20.0%	40.0%	20.0%	.0%	20.0%	5
	East N. Central	.0%	40.0%	40.0%	.0%	20.0%	5
	West N. Central	.0%	33.3%	33.3%	33.3%	.0%	3
	Mountain	20.0%	.0%	40.0%	.0%	40.0%	5
	Pacific	.0%	28.6%	42.9%	.0%	28.6%	7
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	50.0%	50.0%	.0%	.0%	2
	\$50,000-\$99,999	18.8%	43.8%	25.0%	.0%	12.5%	16
	\$100,000-\$149,999	9.1%	9.1%	36.4%	18.2%	27.3%	11
	\$150,000 and over	.0%	28.6%	42.9%	.0%	28.6%	7
Size of City	Large	15.4%	23.1%	38.5%	7.7%	15.4%	13
	Moderate	6.7%	26.7%	33.3%	6.7%	26.7%	15
	Small	16.7%	50.0%	16.7%	.0%	16.7%	6
	Rural	.0%	66.7%	33.3%	.0%	.0%	3
Gross Income 2019	Under \$50,000	14.3%	28.6%	14.3%	.0%	42.9%	7
	\$50,000-99,999	28.6%	28.6%	42.9%	.0%	.0%	7
	\$100,000-199,999	16.7%	.0%	50.0%	16.7%	16.7%	6
	\$200,000-399,999	.0%	60.0%	.0%	20.0%	20.0%	5
	\$400,000 & over	8.3%	41.7%	33.3%	.0%	16.7%	12
Full-Time Staff	One	7.1%	28.6%	28.6%	14.3%	21.4%	14
	Two	25.0%	25.0%	25.0%	.0%	25.0%	4
	3 or More	16.7%	38.9%	27.8%	.0%	16.7%	18
Total		15.4%	30.8%	30.8%	5.1%	17.9%	39

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Radio/TV ads

		Radio/TV ads					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	16.7%	16.7%	33.3%	16.7%	16.7%	6
	LLC-Partnership	.0%	50.0%	50.0%	.0%	.0%	2
	LLC-S Corporation	18.2%	27.3%	27.3%	18.2%	9.1%	11
	LLC-Disregarded Entity	.0%	.0%	.0%	.0%	100.0%	1
	Professional Corp.	.0%	.0%	.0%	.0%	100.0%	1
	S Corporation	14.3%	14.3%	28.6%	.0%	42.9%	7
	C Corporation	.0%	.0%	.0%	66.7%	33.3%	3
Census District	Middle Atlantic	50.0%	.0%	50.0%	.0%	.0%	2
	South Atlantic	25.0%	.0%	25.0%	25.0%	25.0%	4
	East S. Central	50.0%	25.0%	.0%	25.0%	.0%	4
	West S. Central	.0%	.0%	.0%	.0%	100.0%	1
	East N. Central	.0%	50.0%	50.0%	.0%	.0%	4
	West N. Central	.0%	20.0%	40.0%	20.0%	20.0%	10
	Mountain	.0%	33.3%	.0%	.0%	66.7%	3
	Pacific	.0%	.0%	.0%	33.3%	66.7%	3
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	100.0%	.0%	.0%	.0%	2
	\$50,000-\$99,999	6.3%	18.8%	25.0%	25.0%	25.0%	16
	\$100,000-\$149,999	11.1%	11.1%	33.3%	11.1%	33.3%	9
	\$150,000 and over	66.7%	.0%	.0%	.0%	33.3%	3
Size of City	Large	66.7%	.0%	.0%	.0%	33.3%	3
	Moderate	8.3%	16.7%	8.3%	25.0%	41.7%	12
	Small	7.1%	28.6%	35.7%	14.3%	14.3%	14
	Rural	.0%	.0%	100.0%	.0%	.0%	2
Gross Income 2019	Under \$50,000	.0%	.0%	.0%	33.3%	66.7%	3
	\$50,000-99,999	50.0%	.0%	50.0%	.0%	.0%	2
	\$100,000-199,999	.0%	20.0%	40.0%	20.0%	20.0%	5
	\$200,000-399,999	.0%	22.2%	33.3%	22.2%	22.2%	9
	\$400,000 & over	27.3%	27.3%	18.2%	.0%	27.3%	11
Full-Time Staff	One	.0%	.0%	40.0%	20.0%	40.0%	5
	Two	20.0%	40.0%	.0%	20.0%	20.0%	5
	3 or More	15.0%	20.0%	25.0%	15.0%	25.0%	20
Total		12.9%	19.4%	25.8%	16.1%	25.8%	31



## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Articles in local news media

		Articles in local news media					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	.0%	66.7%	33.3%	.0%	.0%	3
	LLC-C Corporation	.0%	.0%	100.0%	.0%	.0%	1
	LLC-S Corporation	.0%	.0%	100.0%	.0%	.0%	1
	LLC-Disregarded Entity	.0%	.0%	.0%	.0%	100.0%	1
	Professional Corp.	50.0%	.0%	.0%	.0%	50.0%	2
	S Corporation	20.0%	60.0%	.0%	.0%	20.0%	5
	C Corporation	.0%	.0%	.0%	50.0%	50.0%	2
Census District	Middle Atlantic	.0%	66.7%	33.3%	.0%	.0%	3
	South Atlantic	33.3%	66.7%	.0%	.0%	.0%	3
	West S. Central	.0%	.0%	.0%	.0%	100.0%	1
	East N. Central	.0%	.0%	.0%	100.0%	.0%	1
	West N. Central	.0%	.0%	100.0%	.0%	.0%	1
	Mountain	25.0%	25.0%	.0%	.0%	50.0%	4
	Pacific	.0%	.0%	50.0%	.0%	50.0%	2
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	50.0%	50.0%	.0%	.0%	2
	\$50,000-\$99,999	.0%	80.0%	.0%	.0%	20.0%	5
	\$100,000-\$149,999	50.0%	.0%	.0%	.0%	50.0%	4
	\$150,000 and over	.0%	.0%	33.3%	33.3%	33.3%	3
Size of City	Large	20.0%	40.0%	20.0%	.0%	20.0%	5
	Moderate	14.3%	28.6%	14.3%	14.3%	28.6%	7
	Small	.0%	33.3%	33.3%	.0%	33.3%	3
Gross Income 2019	Under \$50,000	.0%	33.3%	.0%	.0%	66.7%	3
	\$50,000-99,999	100.0%	.0%	.0%	.0%	.0%	1
	\$100,000-199,999	.0%	.0%	.0%	.0%	100.0%	1
	\$200,000-399,999	.0%	100.0%	.0%	.0%	.0%	2
	\$400,000 & over	16.7%	16.7%	33.3%	16.7%	16.7%	6
Full-Time Staff	One	25.0%	25.0%	25.0%	.0%	25.0%	4
	Two	33.3%	33.3%	.0%	.0%	33.3%	3
	3 or More	.0%	37.5%	25.0%	12.5%	25.0%	8
Total		13.3%	33.3%	20.0%	6.7%	26.7%	15

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Yelp

		Yelp					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	16.7%	33.3%	25.0%	8.3%	16.7%	12
	LLC-Partnership	.0%	.0%	100.0%	.0%	.0%	1
	LLC-S Corporation	33.3%	33.3%	16.7%	.0%	16.7%	6
	LLC-Disregarded Entity	.0%	33.3%	.0%	33.3%	33.3%	3
	Professional Corp.	33.3%	.0%	.0%	.0%	66.7%	3
	S Corporation	.0%	38.9%	27.8%	11.1%	22.2%	18
	C Corporation	.0%	50.0%	.0%	.0%	50.0%	2
Census District	Middle Atlantic	.0%	.0%	50.0%	.0%	50.0%	2
	South Atlantic	.0%	14.3%	42.9%	.0%	42.9%	7
	East S. Central	.0%	.0%	100.0%	.0%	.0%	1
	West S. Central	.0%	50.0%	25.0%	.0%	25.0%	4
	East N. Central	.0%	40.0%	20.0%	20.0%	20.0%	5
	West N. Central	100.0%	.0%	.0%	.0%	.0%	1
	Mountain	14.3%	42.9%	.0%	14.3%	28.6%	7
	Pacific	16.7%	38.9%	16.7%	11.1%	16.7%	18
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	50.0%	50.0%	.0%	.0%	2
	\$50,000-\$99,999	18.8%	43.8%	6.3%	6.3%	25.0%	16
	\$100,000-\$149,999	5.9%	23.5%	29.4%	11.8%	29.4%	17
	\$150,000 and over	11.1%	33.3%	22.2%	11.1%	22.2%	9
Size of City	Large	5.9%	41.2%	11.8%	11.8%	29.4%	17
	Moderate	18.2%	27.3%	27.3%	4.5%	22.7%	22
	Small	.0%	20.0%	40.0%	20.0%	20.0%	5
	Rural	.0%	100.0%	.0%	.0%	.0%	1
Gross Income 2019	Under \$50,000	14.3%	28.6%	14.3%	.0%	42.9%	7
	\$50,000-99,999	33.3%	33.3%	.0%	16.7%	16.7%	6
	\$100,000-199,999	.0%	37.5%	25.0%	12.5%	25.0%	8
	\$200,000-399,999	33.3%	.0%	50.0%	.0%	16.7%	6
	\$400,000 & over	.0%	41.7%	25.0%	8.3%	25.0%	12
Full-Time Staff	One	12.5%	25.0%	25.0%	12.5%	25.0%	16
	Two	12.5%	50.0%	25.0%	.0%	12.5%	8
	3 or More	10.0%	30.0%	20.0%	10.0%	30.0%	20
Total		11.1%	33.3%	22.2%	8.9%	24.4%	45

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Sponsorships

		Sponsorships					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	.0%	14.3%	71.4%	.0%	14.3%	7
	Partnership	.0%	.0%	100.0%	.0%	.0%	2
	LLC-C Corporation	.0%	50.0%	50.0%	.0%	.0%	2
	LLC-Partnership	.0%	.0%	100.0%	.0%	.0%	2
	LLC-S Corporation	14.3%	21.4%	35.7%	28.6%	.0%	14
	LLC-Disregarded Entity	.0%	.0%	66.7%	.0%	33.3%	3
	Professional Corp.	.0%	25.0%	75.0%	.0%	.0%	4
	S Corporation	.0%	31.3%	56.3%	6.3%	6.3%	16
	C Corporation	.0%	40.0%	20.0%	20.0%	20.0%	5
Census District	New England	.0%	50.0%	50.0%	.0%	.0%	2
	Middle Atlantic	.0%	.0%	50.0%	50.0%	.0%	4
	South Atlantic	.0%	30.0%	50.0%	20.0%	.0%	10
	East S. Central	33.3%	.0%	66.7%	.0%	.0%	3
	West S. Central	.0%	.0%	66.7%	.0%	33.3%	3
	East N. Central	16.7%	16.7%	66.7%	.0%	.0%	6
	West N. Central	.0%	16.7%	66.7%	16.7%	.0%	6
	Mountain	.0%	20.0%	40.0%	.0%	40.0%	5
	Pacific	.0%	35.7%	50.0%	7.1%	7.1%	14
Median Household Income for Clients of Your Practice	Under \$50,000	50.0%	.0%	50.0%	.0%	.0%	2
	\$50,000-\$99,999	.0%	42.9%	42.9%	9.5%	4.8%	21
	\$100,000-\$149,999	5.3%	5.3%	57.9%	15.8%	15.8%	19
	\$150,000 and over	.0%	22.2%	66.7%	11.1%	.0%	9
Size of City	Large	.0%	.0%	71.4%	14.3%	14.3%	7
	Moderate	3.8%	30.8%	50.0%	7.7%	7.7%	26
	Small	6.3%	25.0%	50.0%	12.5%	6.3%	16
	Rural	.0%	.0%	75.0%	25.0%	.0%	4
Gross Income 2019	Under \$50,000	.0%	20.0%	60.0%	.0%	20.0%	5
	\$50,000-99,999	.0%	33.3%	33.3%	33.3%	.0%	3
	\$100,000-199,999	.0%	20.0%	60.0%	.0%	20.0%	5
	\$200,000-399,999	13.3%	33.3%	40.0%	6.7%	6.7%	15
	\$400,000 & over	.0%	22.7%	63.6%	9.1%	4.5%	22
Full-Time Staff	One	.0%	18.2%	54.5%	9.1%	18.2%	11
	Two	11.1%	44.4%	22.2%	11.1%	11.1%	9
	3 or More	2.9%	20.6%	61.8%	11.8%	2.9%	34
Total		3.6%	23.6%	54.5%	10.9%	7.3%	55

## PRACTICE MARKETING AND PROMOTION

## NATIONAL: Usefulness of Church or other religious bulletins

		Church or other religious bulletins					Total
		Very Useful	Useful	Neutral	Not Useful	Not Useful At All	Count
Type of Practice	Sole Proprietor	26.7%	33.3%	33.3%	.0%	6.7%	15
	LLC-C Corporation	100.0%	.0%	.0%	.0%	.0%	2
	LLC-Partnership	.0%	.0%	100.0%	.0%	.0%	1
	LLC-S Corporation	50.0%	41.7%	8.3%	.0%	.0%	12
	LLC-Disregarded Entity	.0%	50.0%	.0%	25.0%	25.0%	4
	Professional Corp.	.0%	50.0%	.0%	.0%	50.0%	2
	S Corporation	9.1%	54.5%	18.2%	9.1%	9.1%	11
	C Corporation	.0%	.0%	33.3%	.0%	66.7%	3
Census District	New England	.0%	66.7%	.0%	33.3%	.0%	3
	Middle Atlantic	9.1%	45.5%	27.3%	.0%	18.2%	11
	South Atlantic	40.0%	40.0%	.0%	.0%	20.0%	5
	East S. Central	50.0%	.0%	50.0%	.0%	.0%	2
	West S. Central	.0%	100.0%	.0%	.0%	.0%	5
	East N. Central	66.7%	22.2%	11.1%	.0%	.0%	9
	West N. Central	.0%	40.0%	40.0%	20.0%	.0%	5
	Mountain	25.0%	.0%	25.0%	.0%	50.0%	4
Median Household Income for Clients of Your Practice	Pacific	.0%	25.0%	50.0%	.0%	25.0%	4
	Under \$50,000	.0%	100.0%	.0%	.0%	.0%	1
	\$50,000-\$99,999	13.0%	39.1%	26.1%	4.3%	17.4%	23
	\$100,000-\$149,999	22.2%	33.3%	22.2%	11.1%	11.1%	9
	\$150,000 and over	38.5%	38.5%	15.4%	.0%	7.7%	13
Size of City	Large	15.4%	69.2%	7.7%	.0%	7.7%	13
	Moderate	26.1%	30.4%	21.7%	4.3%	17.4%	23
	Small	20.0%	20.0%	40.0%	10.0%	10.0%	10
	Rural	.0%	100.0%	.0%	.0%	.0%	1
Gross Income 2019	Under \$50,000	50.0%	.0%	16.7%	.0%	33.3%	6
	\$50,000-99,999	33.3%	50.0%	.0%	16.7%	.0%	6
	\$100,000-199,999	.0%	25.0%	25.0%	.0%	50.0%	4
	\$200,000-399,999	22.2%	44.4%	27.8%	.0%	5.6%	18
	\$400,000 & over	9.1%	63.6%	18.2%	9.1%	.0%	11
Full-Time Staff	One	41.7%	25.0%	16.7%	8.3%	8.3%	12
	Two	40.0%	.0%	30.0%	.0%	30.0%	10
	3 or More	14.8%	55.6%	18.5%	3.7%	7.4%	27
Total		26.0%	38.0%	20.0%	4.0%	12.0%	50

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Other

		Other				Total
		Very Useful	Useful	Neutral	Not Useful At All	Count
Type of Practice	Sole Proprietor	50.0%	33.3%	.0%	16.7%	6
	LLC-Partnership	.0%	100.0%	.0%	.0%	1
	LLC-S Corporation	80.0%	20.0%	.0%	.0%	5
	LLC-Disregarded Entity	100.0%	.0%	.0%	.0%	4
	S Corporation	50.0%	50.0%	.0%	.0%	4
	C Corporation	.0%	.0%	50.0%	50.0%	2
Census District	New England	50.0%	50.0%	.0%	.0%	2
	Middle Atlantic	66.7%	.0%	.0%	33.3%	3
	South Atlantic	66.7%	16.7%	16.7%	.0%	6
	East N. Central	100.0%	.0%	.0%	.0%	2
	West N. Central	50.0%	50.0%	.0%	.0%	2
	Mountain	50.0%	25.0%	.0%	25.0%	4
	Pacific	33.3%	66.7%	.0%	.0%	3
Median Household Income for Clients of Your Practice	Under \$50,000	50.0%	50.0%	.0%	.0%	2
	\$50,000-\$99,999	28.6%	28.6%	14.3%	28.6%	7
	\$100,000-\$149,999	85.7%	14.3%	.0%	.0%	7
	\$150,000 and over	80.0%	20.0%	.0%	.0%	5
Size of City	Large	83.3%	16.7%	.0%	.0%	6
	Moderate	54.5%	27.3%	.0%	18.2%	11
	Small	25.0%	50.0%	25.0%	.0%	4
	Rural	100.0%	.0%	.0%	.0%	1
Gross Income 2019	Under \$50,000	75.0%	25.0%	.0%	.0%	4
	\$50,000-99,999	66.7%	33.3%	.0%	.0%	3
	\$100,000-199,999	50.0%	25.0%	.0%	25.0%	4
	\$200,000-399,999	80.0%	20.0%	.0%	.0%	5
	\$400,000 & over	50.0%	50.0%	.0%	.0%	4
Full-Time Staff	One	77.8%	22.2%	.0%	.0%	9
	Two	33.3%	.0%	.0%	66.7%	3
	3 or More	50.0%	40.0%	10.0%	.0%	10
Total		59.1%	27.3%	4.5%	9.1%	22

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Social Networking Tools Used for Marketing

		Social Networking Tools			
		Facebook	Instagram	LinkedIn	Twitter
Type of Practice	Sole Proprietor	76.6%	6.3%	57.8%	9.4%
	Partnership	50.0%	.0%	50.0%	.0%
	LLC-C Corporation	75.0%	25.0%	62.5%	25.0%
	LLC-Partnership	88.9%	11.1%	44.4%	44.4%
	LLC-S Corporation	86.4%	9.1%	56.1%	21.2%
	LLC-Disregarded Entity	80.0%	16.0%	68.0%	20.0%
	Professional Corp.	71.4%	28.6%	85.7%	28.6%
	S Corporation	77.6%	4.7%	58.8%	15.3%
	C Corporation	83.3%	8.3%	45.8%	12.5%
Census District	New England	78.6%	7.1%	57.1%	7.1%
	Middle Atlantic	73.5%	11.8%	55.9%	26.5%
	South Atlantic	78.7%	8.2%	55.7%	18.0%
	East S. Central	80.0%	.0%	60.0%	20.0%
	West S. Central	80.8%	11.5%	61.5%	19.2%
	East N. Central	80.0%	6.7%	64.4%	6.7%
	West N. Central	86.2%	3.4%	58.6%	13.8%
	Mountain	74.1%	18.5%	63.0%	33.3%
	Pacific	77.5%	5.0%	50.0%	10.0%
Median Household Income for Clients of Your Practice	Under \$50,000	5.3%	1.1%	3.2%	1.1%
	\$50,000-\$99,999	40.4%	4.2%	23.2%	7.4%
	\$100,000-\$149,999	18.6%	2.1%	15.8%	3.5%
	\$150,000 and over	14.4%	1.4%	15.8%	4.2%
Size of City	Large	75.0%	12.5%	61.3%	18.8%
	Moderate	80.5%	7.8%	59.4%	17.2%
	Small	75.0%	6.3%	51.6%	14.1%
	Rural	94.4%	5.6%	50.0%	11.1%
Gross Income 2019	Under \$50,000	83.9%	6.5%	54.8%	9.7%
	\$50,000-99,999	71.4%	7.1%	59.5%	11.9%
	\$100,000-199,999	68.6%	5.9%	45.1%	17.6%
	\$200,000-399,999	84.4%	7.8%	57.8%	17.2%
	\$400,000 & over	83.1%	11.7%	64.9%	22.1%
Full-Time Staff	One	72.9%	7.3%	64.6%	17.7%
	Two	77.6%	10.2%	46.9%	14.3%
	3 or More	83.8%	8.1%	57.4%	16.9%
Total		79.1%	8.4%	57.2%	16.8%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Social Networking Tools Used for Marketing (cont.)

		Social Networking Tools	
		Blogs	Other
Type of Practice	Sole Proprietor	6.3%	7.8%
	Partnership	.0%	33.3%
	LLC-C Corporation	.0%	12.5%
	LLC-Partnership	33.3%	11.1%
	LLC-S Corporation	9.1%	3.0%
	LLC-Disregarded Entity	16.0%	16.0%
	Professional Corp.	28.6%	.0%
	S Corporation	9.4%	10.6%
	C Corporation	8.3%	8.3%
Census District	New England	.0%	7.1%
	Middle Atlantic	17.6%	11.8%
	South Atlantic	6.6%	11.5%
	East S. Central	.0%	.0%
	West S. Central	3.8%	3.8%
	East N. Central	6.7%	8.9%
	West N. Central	6.9%	.0%
	Mountain	22.2%	18.5%
	Pacific	15.0%	10.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.7%
	\$50,000-\$99,999	3.2%	3.9%
	\$100,000-\$149,999	4.6%	2.8%
	\$150,000 and over	2.1%	1.8%
Size of City	Large	12.5%	8.8%
	Moderate	11.7%	8.6%
	Small	3.1%	12.5%
	Rural	5.6%	5.6%
Gross Income 2019	Under \$50,000	12.9%	16.1%
	\$50,000-99,999	9.5%	11.9%
	\$100,000-199,999	9.8%	13.7%
	\$200,000-399,999	9.4%	4.7%
	\$400,000 & over	10.4%	5.2%
Full-Time Staff	One	12.5%	13.5%
	Two	14.3%	10.2%
	3 or More	5.1%	5.1%
Total		9.8%	9.1%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Social Networking Tools in Marketing

	Very Useful	Useful	Neutral	Not Useful	Not Useful At All
Facebook	16.8%	29.4%	37.4%	11.2%	5.1%
Instagram	8.7%	26.1%	34.8%	8.7%	21.7%
LinkedIn	9.1%	24.7%	48.7%	13.0%	4.5%
Twitter	13.3%	20.0%	40.0%	8.9%	17.8%
Blogs	23.1%	30.8%	34.6%	3.8%	7.7%
Other	47.4%	26.3%	10.5%	.0%	15.8%



## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Facebook

		Facebook			
		Very Useful	Useful	Neutral	Not Useful
Type of Practice	Sole Proprietor	10.9%	39.1%	37.0%	8.7%
	Partnership	.0%	.0%	66.7%	33.3%
	LLC-C Corporation	16.7%	16.7%	50.0%	16.7%
	LLC-Partnership	14.3%	42.9%	42.9%	.0%
	LLC-S Corporation	13.7%	23.5%	47.1%	11.8%
	LLC-Disregarded Entity	22.2%	44.4%	11.1%	16.7%
	Professional Corp.	40.0%	20.0%	20.0%	.0%
	S Corporation	14.0%	24.6%	40.4%	14.0%
	C Corporation	35.0%	30.0%	25.0%	5.0%
Census District	New England	10.0%	40.0%	10.0%	30.0%
	Middle Atlantic	21.7%	21.7%	43.5%	13.0%
	South Atlantic	25.6%	18.6%	39.5%	11.6%
	East S. Central	14.3%	57.1%	28.6%	.0%
	West S. Central	23.8%	33.3%	28.6%	9.5%
	East N. Central	9.4%	31.3%	43.8%	9.4%
	West N. Central	8.3%	54.2%	29.2%	4.2%
	Mountain	17.6%	17.6%	35.3%	23.5%
	Pacific	3.6%	21.4%	53.6%	10.7%
Median Household Income for Clients of Your Practice	Under \$50,000	33.3%	33.3%	13.3%	20.0%
	\$50,000-\$99,999	15.5%	31.1%	39.8%	10.7%
	\$100,000-\$149,999	11.5%	28.8%	36.5%	15.4%
	\$150,000 and over	17.6%	17.6%	47.1%	5.9%
Size of City	Large	14.8%	18.5%	38.9%	18.5%
	Moderate	11.6%	32.6%	43.2%	8.4%
	Small	20.5%	36.4%	29.5%	9.1%
	Rural	40.0%	20.0%	26.7%	13.3%
Gross Income 2019	Under \$50,000	16.7%	33.3%	37.5%	4.2%
	\$50,000-99,999	17.2%	31.0%	34.5%	13.8%
	\$100,000-199,999	18.2%	33.3%	36.4%	6.1%
	\$200,000-399,999	16.3%	20.4%	42.9%	18.4%
	\$400,000 & over	11.9%	39.0%	32.2%	10.2%
Full-Time Staff	One	15.2%	27.3%	40.9%	12.1%
	Two	30.3%	15.2%	36.4%	12.1%
	3 or More	14.3%	35.2%	35.2%	10.5%
Total		16.8%	29.4%	37.4%	11.2%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Facebook (cont.)

		Facebook	Total
		Not Useful At All	Count
Type of Practice	Sole Proprietor	4.3%	46
	Partnership	.0%	3
	LLC-C Corporation	.0%	6
	LLC-Partnership	.0%	7
	LLC-S Corporation	3.9%	51
	LLC-Disregarded Entity	5.6%	18
	Professional Corp.	20.0%	5
	S Corporation	7.0%	57
	C Corporation	5.0%	20
Census District	New England	10.0%	10
	Middle Atlantic	.0%	23
	South Atlantic	4.7%	43
	East S. Central	.0%	7
	West S. Central	4.8%	21
	East N. Central	6.3%	32
	West N. Central	4.2%	24
	Mountain	5.9%	17
	Pacific	10.7%	28
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	15
	\$50,000-\$99,999	2.9%	103
	\$100,000-\$149,999	7.7%	52
	\$150,000 and over	11.8%	34
Size of City	Large	9.3%	54
	Moderate	4.2%	95
	Small	4.5%	44
	Rural	.0%	15
Gross Income 2019	Under \$50,000	8.3%	24
	\$50,000-99,999	3.4%	29
	\$100,000-199,999	6.1%	33
	\$200,000-399,999	2.0%	49
	\$400,000 & over	6.8%	59
Full-Time Staff	One	4.5%	66
	Two	6.1%	33
	3 or More	4.8%	105
Total		5.1%	214

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of LinkedIn

		Instagram			
		Very Useful	Useful	Neutral	Not Useful
Type of Practice	Sole Proprietor	.0%	25.0%	25.0%	25.0%
	LLC-C Corporation	.0%	50.0%	50.0%	.0%
	LLC-Partnership	.0%	.0%	100.0%	.0%
	LLC-S Corporation	.0%	.0%	50.0%	25.0%
	LLC-Disregarded Entity	.0%	25.0%	25.0%	.0%
	Professional Corp.	50.0%	.0%	50.0%	.0%
	S Corporation	25.0%	50.0%	.0%	.0%
	C Corporation	.0%	50.0%	50.0%	.0%
Census District	New England	.0%	.0%	.0%	100.0%
	Middle Atlantic	25.0%	50.0%	25.0%	.0%
	South Atlantic	.0%	.0%	100.0%	.0%
	West S. Central	.0%	33.3%	33.3%	.0%
	East N. Central	.0%	33.3%	33.3%	.0%
	West N. Central	.0%	.0%	.0%	.0%
	Mountain	25.0%	25.0%	.0%	.0%
	Pacific	.0%	50.0%	.0%	50.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	50.0%	.0%	.0%
	\$50,000-\$99,999	8.3%	25.0%	41.7%	8.3%
	\$100,000-\$149,999	20.0%	20.0%	20.0%	20.0%
	\$150,000 and over	.0%	25.0%	50.0%	.0%
Size of City	Large	12.5%	37.5%	50.0%	.0%
	Moderate	10.0%	20.0%	40.0%	20.0%
	Small	.0%	25.0%	.0%	.0%
	Rural	.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	.0%	.0%	50.0%	.0%
	\$50,000-99,999	.0%	50.0%	.0%	.0%
	\$100,000-199,999	.0%	100.0%	.0%	.0%
	\$200,000-399,999	.0%	20.0%	40.0%	20.0%
	\$400,000 & over	22.2%	22.2%	44.4%	.0%
Full-Time Staff	One	14.3%	.0%	28.6%	14.3%
	Two	25.0%	50.0%	25.0%	.0%
	3 or More	.0%	30.0%	50.0%	.0%
Total		8.7%	26.1%	34.8%	8.7%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of LinkedIn (cont.)

		Instagram	Total
		Not Useful At All	Count
Type of Practice	Sole Proprietor	25.0%	4
	LLC-C Corporation	.0%	2
	LLC-Partnership	.0%	1
	LLC-S Corporation	25.0%	4
	LLC-Disregarded Entity	50.0%	4
	Professional Corp.	.0%	2
	S Corporation	25.0%	4
	C Corporation	.0%	2
Census District	New England	.0%	1
	Middle Atlantic	.0%	4
	South Atlantic	.0%	4
	West S. Central	33.3%	3
	East N. Central	33.3%	3
	West N. Central	100.0%	1
	Mountain	50.0%	4
	Pacific	.0%	2
Median Household Income for Clients of Your Practice	Under \$50,000	50.0%	2
	\$50,000-\$99,999	16.7%	12
	\$100,000-\$149,999	20.0%	5
	\$150,000 and over	25.0%	4
Size of City	Large	.0%	8
	Moderate	10.0%	10
	Small	75.0%	4
	Rural	100.0%	1
Gross Income 2019	Under \$50,000	50.0%	2
	\$50,000-99,999	50.0%	2
	\$100,000-199,999	.0%	2
	\$200,000-399,999	20.0%	5
	\$400,000 & over	11.1%	9
Full-Time Staff	One	42.9%	7
	Two	.0%	4
	3 or More	20.0%	10
Total		21.7%	23

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Twitter

		LinkedIn			
		Very Useful	Useful	Neutral	Not Useful
Type of Practice	Sole Proprietor	2.9%	20.6%	61.8%	8.8%
	Partnership	.0%	.0%	100.0%	.0%
	LLC-C Corporation	.0%	40.0%	40.0%	20.0%
	LLC-Partnership	.0%	33.3%	33.3%	33.3%
	LLC-S Corporation	9.1%	18.2%	60.6%	9.1%
	LLC-Disregarded Entity	6.3%	31.3%	37.5%	18.8%
	Professional Corp.	16.7%	33.3%	16.7%	16.7%
	S Corporation	11.4%	27.3%	40.9%	15.9%
	C Corporation	27.3%	27.3%	36.4%	9.1%
Census District	New England	.0%	37.5%	50.0%	12.5%
	Middle Atlantic	5.9%	35.3%	52.9%	5.9%
	South Atlantic	12.9%	29.0%	41.9%	12.9%
	East S. Central	20.0%	40.0%	40.0%	.0%
	West S. Central	12.5%	31.3%	50.0%	6.3%
	East N. Central	.0%	15.4%	69.2%	11.5%
	West N. Central	6.7%	20.0%	40.0%	26.7%
	Mountain	23.1%	15.4%	23.1%	30.8%
	Pacific	.0%	10.5%	63.2%	10.5%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	11.1%	55.6%	11.1%
	\$50,000-\$99,999	5.1%	27.1%	49.2%	16.9%
	\$100,000-\$149,999	7.0%	20.9%	51.2%	14.0%
	\$150,000 and over	13.2%	28.9%	47.4%	7.9%
Size of City	Large	13.3%	22.2%	42.2%	15.6%
	Moderate	5.8%	27.5%	47.8%	14.5%
	Small	3.4%	20.7%	65.5%	6.9%
	Rural	12.5%	25.0%	50.0%	12.5%
Gross Income 2019	Under \$50,000	12.5%	12.5%	56.3%	6.3%
	\$50,000-99,999	.0%	33.3%	37.5%	20.8%
	\$100,000-199,999	19.0%	14.3%	47.6%	9.5%
	\$200,000-399,999	2.9%	34.3%	45.7%	17.1%
	\$400,000 & over	14.0%	18.6%	53.5%	11.6%
Full-Time Staff	One	5.1%	27.1%	42.4%	16.9%
	Two	9.5%	19.0%	57.1%	9.5%
	3 or More	11.6%	26.1%	50.7%	10.1%
Total		9.1%	24.7%	48.7%	13.0%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Twitter (cont.)

		LinkedIn	Total
		Not Useful At All	Count
Type of Practice	Sole Proprietor	5.9%	34
	Partnership	.0%	2
	LLC-C Corporation	.0%	5
	LLC-Partnership	.0%	3
	LLC-S Corporation	3.0%	33
	LLC-Disregarded Entity	6.3%	16
	Professional Corp.	16.7%	6
	S Corporation	4.5%	44
	C Corporation	.0%	11
Census District	New England	.0%	8
	Middle Atlantic	.0%	17
	South Atlantic	3.2%	31
	East S. Central	.0%	5
	West S. Central	.0%	16
	East N. Central	3.8%	26
	West N. Central	6.7%	15
	Mountain	7.7%	13
	Pacific	15.8%	19
Median Household Income for Clients of Your Practice	Under \$50,000	22.2%	9
	\$50,000-\$99,999	1.7%	59
	\$100,000-\$149,999	7.0%	43
	\$150,000 and over	2.6%	38
Size of City	Large	6.7%	45
	Moderate	4.3%	69
	Small	3.4%	29
	Rural	.0%	8
Gross Income 2019	Under \$50,000	12.5%	16
	\$50,000-99,999	8.3%	24
	\$100,000-199,999	9.5%	21
	\$200,000-399,999	.0%	35
	\$400,000 & over	2.3%	43
Full-Time Staff	One	8.5%	59
	Two	4.8%	21
	3 or More	1.4%	69
Total		4.5%	154

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Blogs

		Twitter			
		Very Useful	Useful	Neutral	Not Useful
Type of Practice	Sole Proprietor	.0%	16.7%	50.0%	16.7%
	LLC-C Corporation	.0%	50.0%	50.0%	.0%
	LLC-Partnership	.0%	.0%	100.0%	.0%
	LLC-S Corporation	8.3%	.0%	50.0%	16.7%
	LLC-Disregarded Entity	20.0%	.0%	20.0%	20.0%
	Professional Corp.	.0%	100.0%	.0%	.0%
	S Corporation	25.0%	41.7%	16.7%	.0%
	C Corporation	33.3%	33.3%	33.3%	.0%
Census District	New England	.0%	.0%	.0%	100.0%
	Middle Atlantic	42.9%	28.6%	14.3%	.0%
	South Atlantic	18.2%	27.3%	45.5%	.0%
	East S. Central	.0%	.0%	100.0%	.0%
	West S. Central	.0%	.0%	40.0%	40.0%
	East N. Central	.0%	33.3%	33.3%	.0%
	West N. Central	.0%	.0%	100.0%	.0%
	Mountain	.0%	14.3%	28.6%	14.3%
	Pacific	25.0%	.0%	50.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	66.7%
	\$50,000-\$99,999	10.0%	25.0%	45.0%	5.0%
	\$100,000-\$149,999	11.1%	11.1%	44.4%	.0%
	\$150,000 and over	22.2%	11.1%	44.4%	11.1%
Size of City	Large	.0%	25.0%	41.7%	8.3%
	Moderate	28.6%	9.5%	42.9%	9.5%
	Small	.0%	25.0%	37.5%	.0%
	Rural	.0%	.0%	50.0%	50.0%
Gross Income 2019	Under \$50,000	.0%	.0%	33.3%	33.3%
	\$50,000-99,999	.0%	.0%	20.0%	20.0%
	\$100,000-199,999	25.0%	12.5%	50.0%	.0%
	\$200,000-399,999	18.2%	18.2%	54.5%	.0%
	\$400,000 & over	13.3%	33.3%	40.0%	.0%
Full-Time Staff	One	14.3%	7.1%	35.7%	21.4%
	Two	14.3%	14.3%	42.9%	.0%
	3 or More	13.6%	31.8%	40.9%	.0%
Total		13.3%	20.0%	40.0%	8.9%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Blogs (cont.)

		Twitter	Total
		Not Useful At All	Count
Type of Practice	Sole Proprietor	16.7%	6
	LLC-C Corporation	.0%	2
	LLC-Partnership	.0%	3
	LLC-S Corporation	25.0%	12
	LLC-Disregarded Entity	40.0%	5
	Professional Corp.	.0%	1
	S Corporation	16.7%	12
	C Corporation	.0%	3
Census District	New England	.0%	1
	Middle Atlantic	14.3%	7
	South Atlantic	9.1%	11
	East S. Central	.0%	1
	West S. Central	20.0%	5
	East N. Central	33.3%	3
	West N. Central	.0%	4
	Mountain	42.9%	7
	Pacific	25.0%	4
Median Household Income for Clients of Your Practice	Under \$50,000	33.3%	3
	\$50,000-\$99,999	15.0%	20
	\$100,000-\$149,999	33.3%	9
	\$150,000 and over	11.1%	9
Size of City	Large	25.0%	12
	Moderate	9.5%	21
	Small	37.5%	8
	Rural	.0%	2
Gross Income 2019	Under \$50,000	33.3%	3
	\$50,000-99,999	60.0%	5
	\$100,000-199,999	12.5%	8
	\$200,000-399,999	9.1%	11
	\$400,000 & over	13.3%	15
Full-Time Staff	One	21.4%	14
	Two	28.6%	7
	3 or More	13.6%	22
Total		17.8%	45



## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Google+

		Blogs			
		Very Useful	Useful	Neutral	Not Useful
Type of Practice	Sole Proprietor	.0%	.0%	100.0%	.0%
	LLC-Partnership	.0%	100.0%	.0%	.0%
	LLC-S Corporation	25.0%	50.0%	25.0%	.0%
	LLC-Disregarded Entity	25.0%	.0%	50.0%	.0%
	Professional Corp.	50.0%	.0%	.0%	50.0%
	S Corporation	37.5%	37.5%	12.5%	.0%
	C Corporation	.0%	50.0%	50.0%	.0%
Census District	Middle Atlantic	40.0%	20.0%	40.0%	.0%
	South Atlantic	25.0%	25.0%	50.0%	.0%
	West S. Central	.0%	.0%	.0%	.0%
	East N. Central	33.3%	33.3%	.0%	33.3%
	West N. Central	50.0%	50.0%	.0%	.0%
	Mountain	20.0%	20.0%	40.0%	.0%
	Pacific	.0%	40.0%	60.0%	.0%
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	22.2%	33.3%	33.3%	11.1%
	\$100,000-\$149,999	25.0%	16.7%	41.7%	.0%
	\$150,000 and over	25.0%	50.0%	25.0%	.0%
Size of City	Large	22.2%	11.1%	44.4%	11.1%
	Moderate	30.8%	38.5%	30.8%	.0%
	Small	.0%	50.0%	.0%	.0%
	Rural	.0%	.0%	100.0%	.0%
Gross Income 2019	Under \$50,000	.0%	.0%	33.3%	33.3%
	\$50,000-99,999	.0%	25.0%	75.0%	.0%
	\$100,000-199,999	20.0%	40.0%	40.0%	.0%
	\$200,000-399,999	33.3%	33.3%	33.3%	.0%
	\$400,000 & over	42.9%	42.9%	.0%	.0%
Full-Time Staff	One	18.2%	18.2%	45.5%	9.1%
	Two	14.3%	42.9%	42.9%	.0%
	3 or More	42.9%	42.9%	.0%	.0%
Total		23.1%	30.8%	34.6%	3.8%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Google+ (cont.)

		Blogs	Total
		Not Useful At All	Count
Type of Practice	Sole Proprietor	.0%	4
	LLC-Partnership	.0%	2
	LLC-S Corporation	.0%	4
	LLC-Disregarded Entity	25.0%	4
	Professional Corp.	.0%	2
	S Corporation	12.5%	8
	C Corporation	.0%	2
Census District	Middle Atlantic	.0%	5
	South Atlantic	.0%	4
	West S. Central	100.0%	1
	East N. Central	.0%	3
	West N. Central	.0%	2
	Mountain	20.0%	5
	Pacific	.0%	5
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	.0%	9
	\$100,000-\$149,999	16.7%	12
	\$150,000 and over	.0%	4
Size of City	Large	11.1%	9
	Moderate	.0%	13
	Small	50.0%	2
	Rural	.0%	1
Gross Income 2019	Under \$50,000	33.3%	3
	\$50,000-99,999	.0%	4
	\$100,000-199,999	.0%	5
	\$200,000-399,999	.0%	6
	\$400,000 & over	14.3%	7
Full-Time Staff	One	9.1%	11
	Two	.0%	7
	3 or More	14.3%	7
Total		7.7%	26

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Other

		Other		
		Very Useful	Useful	Neutral
Type of Practice	Sole Proprietor	33.3%	.0%	33.3%
	Partnership	50.0%	50.0%	.0%
	LLC-Partnership	100.0%	.0%	.0%
	LLC-S Corporation	100.0%	.0%	.0%
	LLC-Disregarded Entity	66.7%	33.3%	.0%
	S Corporation	16.7%	33.3%	16.7%
	C Corporation	50.0%	50.0%	.0%
Census District	New England	100.0%	.0%	.0%
	Middle Atlantic	33.3%	33.3%	.0%
	South Atlantic	50.0%	.0%	25.0%
	West S. Central	.0%	.0%	.0%
	East N. Central	75.0%	.0%	25.0%
	Mountain	50.0%	50.0%	.0%
	Pacific	.0%	100.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	50.0%	50.0%	.0%
	\$50,000-\$99,999	28.6%	42.9%	14.3%
	\$100,000-\$149,999	42.9%	14.3%	14.3%
	\$150,000 and over	100.0%	.0%	.0%
Size of City	Large	40.0%	40.0%	.0%
	Moderate	40.0%	30.0%	20.0%
	Small	66.7%	.0%	.0%
	Rural	100.0%	.0%	.0%
Gross Income 2019	Under \$50,000	75.0%	25.0%	.0%
	\$50,000-99,999	33.3%	.0%	33.3%
	\$100,000-199,999	75.0%	25.0%	.0%
	\$200,000-399,999	50.0%	50.0%	.0%
	\$400,000 & over	25.0%	25.0%	.0%
Full-Time Staff	One	55.6%	33.3%	.0%
	Two	66.7%	33.3%	.0%
	3 or More	20.0%	20.0%	20.0%
Total		47.4%	26.3%	10.5%

## PRACTICE MARKETING AND PROMOTION

### NATIONAL: Usefulness of Other (cont.)

		Other	Total
		Not Useful At All	Count
Type of Practice	Sole Proprietor	33.3%	3
	Partnership	.0%	2
	LLC-Partnership	.0%	1
	LLC-S Corporation	.0%	2
	LLC-Disregarded Entity	.0%	3
	S Corporation	33.3%	6
	C Corporation	.0%	2
Census District	New England	.0%	1
	Middle Atlantic	33.3%	3
	South Atlantic	25.0%	4
	West S. Central	100.0%	1
	East N. Central	.0%	4
	Mountain	.0%	2
	Pacific	.0%	3
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	2
	\$50,000-\$99,999	14.3%	7
	\$100,000-\$149,999	28.6%	7
	\$150,000 and over	.0%	3
Size of City	Large	20.0%	5
	Moderate	10.0%	10
	Small	33.3%	3
	Rural	.0%	1
Gross Income 2019	Under \$50,000	.0%	4
	\$50,000-99,999	33.3%	3
	\$100,000-199,999	.0%	4
	\$200,000-399,999	.0%	2
	\$400,000 & over	50.0%	4
Full-Time Staff	One	11.1%	9
	Two	.0%	3
	3 or More	40.0%	5
Total		15.8%	19

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Percent Of Office Is Paperless

		What percent of your office is paperless?	
		Count	Mean
Type of Practice	Sole Proprietor	223	46.3%
	Partnership	11	44.6%
	LLC-C Corporation	12	51.3%
	LLC-Partnership	19	64.2%
	LLC-S Corporation	134	61.8%
	LLC-Disregarded Entity	51	50.4%
	Professional Corp.	18	55.7%
	S Corporation	179	52.4%
	C Corporation	39	57.8%
Census District	New England	39	47.5%
	Middle Atlantic	101	52.3%
	South Atlantic	130	52.1%
	East S. Central	21	45.2%
	West S. Central	51	55.0%
	East N. Central	89	48.1%
	West N. Central	60	50.0%
	Mountain	71	58.9%
	Pacific	104	58.3%
Median Household Income for Clients of Your Practice	Under \$50,000	36	36.9%
	\$50,000-\$99,999	303	49.1%
	\$100,000-\$149,999	186	54.2%
	\$150,000 and over	138	64.0%
Size of City	Large	194	54.2%
	Moderate	268	55.7%
	Small	164	48.6%
	Rural	46	44.7%
Gross Income 2019	Under \$50,000	89	51.5%
	\$50,000-99,999	110	51.1%
	\$100,000-199,999	129	49.7%
	\$200,000-399,999	160	51.5%
	\$400,000 & over	136	59.9%
Full-Time Staff	One	273	51.0%
	Two	118	50.7%
	3 or More	255	54.0%
Total		690	52.6%

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Use Online Data Backup/Remote Backup Services

		Do you use online data backup/ remote backup services?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	63.2%	36.8%	239
	Partnership	63.6%	36.4%	11
	LLC-C Corporation	66.7%	33.3%	12
	LLC-Partnership	94.7%	5.3%	19
	LLC-S Corporation	81.8%	18.2%	137
	LLC-Disregarded Entity	66.0%	34.0%	53
	Professional Corp.	81.3%	18.8%	16
	S Corporation	81.9%	18.1%	182
	C Corporation	82.1%	17.9%	39
Census District	New England	82.5%	17.5%	40
	Middle Atlantic	75.7%	24.3%	103
	South Atlantic	80.5%	19.5%	133
	East S. Central	66.7%	33.3%	21
	West S. Central	65.3%	34.7%	49
	East N. Central	68.5%	31.5%	92
	West N. Central	72.1%	27.9%	61
	Mountain	80.0%	20.0%	75
	Pacific	73.2%	26.8%	112
Median Household Income for Clients of Your Practice	Under \$50,000	48.7%	51.3%	39
	\$50,000-\$99,999	73.1%	26.9%	312
	\$100,000-\$149,999	79.8%	20.2%	188
	\$150,000 and over	78.3%	21.7%	143
Size of City	Large	73.0%	27.0%	200
	Moderate	77.4%	22.6%	274
	Small	71.8%	28.2%	170
	Rural	75.0%	25.0%	48
Gross Income 2019	Under \$50,000	62.0%	38.0%	92
	\$50,000-99,999	65.2%	34.8%	115
	\$100,000-199,999	75.9%	24.1%	133
	\$200,000-399,999	78.1%	21.9%	160
	\$400,000 & over	85.0%	15.0%	133
Full-Time Staff	One	68.4%	31.6%	285
	Two	73.8%	26.2%	122
	3 or More	81.9%	18.1%	259
Total		74.3%	25.7%	712

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Use the Cloud to Host Your Applications

		Do you use the cloud to host your applications?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	24.9%	75.1%	233
	Partnership	9.1%	90.9%	11
	LLC-C Corporation	46.2%	53.8%	13
	LLC-Partnership	47.4%	52.6%	19
	LLC-S Corporation	47.7%	52.3%	132
	LLC-Disregarded Entity	31.5%	68.5%	54
	Professional Corp.	29.4%	70.6%	17
	S Corporation	38.7%	61.3%	181
	C Corporation	42.1%	57.9%	38
Census District	New England	35.9%	64.1%	39
	Middle Atlantic	37.3%	62.7%	102
	South Atlantic	43.1%	56.9%	130
	East S. Central	15.0%	85.0%	20
	West S. Central	30.0%	70.0%	50
	East N. Central	31.1%	68.9%	90
	West N. Central	27.9%	72.1%	61
	Mountain	37.0%	63.0%	73
	Pacific	36.9%	63.1%	111
Median Household Income for Clients of Your Practice	Under \$50,000	24.3%	75.7%	37
	\$50,000-\$99,999	30.8%	69.2%	305
	\$100,000-\$149,999	37.6%	62.4%	186
	\$150,000 and over	44.1%	55.9%	143
Size of City	Large	36.9%	63.1%	198
	Moderate	38.9%	61.1%	270
	Small	31.4%	68.6%	169
	Rural	20.0%	80.0%	45
Gross Income 2019	Under \$50,000	23.3%	76.7%	90
	\$50,000-99,999	30.1%	69.9%	113
	\$100,000-199,999	33.6%	66.4%	131
	\$200,000-399,999	31.2%	68.8%	157
	\$400,000 & over	47.8%	52.2%	136
Full-Time Staff	One	28.6%	71.4%	273
	Two	35.0%	65.0%	123
	3 or More	42.9%	57.1%	259
Total		35.0%	65.0%	702

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Use the Cloud to Host Your Clients' Applications

		Do you use the cloud to host your clients' applications (i.e. QuickBooks)?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	26.1%	73.9%	238
	Partnership	45.5%	54.5%	11
	LLC-C Corporation	69.2%	30.8%	13
	LLC-Partnership	63.2%	36.8%	19
	LLC-S Corporation	50.7%	49.3%	136
	LLC-Disregarded Entity	43.4%	56.6%	53
	Professional Corp.	33.3%	66.7%	18
	S Corporation	36.1%	63.9%	183
	C Corporation	45.0%	55.0%	40
Census District	New England	28.2%	71.8%	39
	Middle Atlantic	32.7%	67.3%	104
	South Atlantic	48.1%	51.9%	133
	East S. Central	19.0%	81.0%	21
	West S. Central	49.0%	51.0%	51
	East N. Central	38.0%	62.0%	92
	West N. Central	29.5%	70.5%	61
	Mountain	38.7%	61.3%	75
	Pacific	38.9%	61.1%	113
Median Household Income for Clients of Your Practice	Under \$50,000	28.9%	71.1%	38
	\$50,000-\$99,999	35.6%	64.4%	312
	\$100,000-\$149,999	33.7%	66.3%	190
	\$150,000 and over	51.4%	48.6%	144
Size of City	Large	39.9%	60.1%	203
	Moderate	42.3%	57.7%	274
	Small	31.0%	69.0%	171
	Rural	31.9%	68.1%	47
Gross Income 2019	Under \$50,000	32.2%	67.8%	90
	\$50,000-99,999	36.0%	64.0%	114
	\$100,000-199,999	30.6%	69.4%	134
	\$200,000-399,999	36.6%	63.4%	164
	\$400,000 & over	47.8%	52.2%	136
Full-Time Staff	One	30.4%	69.6%	280
	Two	36.5%	63.5%	126
	3 or More	45.0%	55.0%	262
Total		37.8%	62.2%	715



## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Use Secure Web Portals/Cloud Platforms to Share Files with Clients

		Do you use secure web portals/cloud platforms to share files with clients?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	50.9%	49.1%	232
	Partnership	81.8%	18.2%	11
	LLC-C Corporation	66.7%	33.3%	12
	LLC-Partnership	63.2%	36.8%	19
	LLC-S Corporation	72.6%	27.4%	135
	LLC-Disregarded Entity	67.3%	32.7%	55
	Professional Corp.	64.7%	35.3%	17
	S Corporation	72.5%	27.5%	178
	C Corporation	69.2%	30.8%	39
Census District	New England	57.9%	42.1%	38
	Middle Atlantic	46.0%	54.0%	100
	South Atlantic	71.2%	28.8%	132
	East S. Central	47.6%	52.4%	21
	West S. Central	54.7%	45.3%	53
	East N. Central	61.8%	38.2%	89
	West N. Central	64.5%	35.5%	62
	Mountain	78.1%	21.9%	73
	Pacific	75.2%	24.8%	109
Median Household Income for Clients of Your Practice	Under \$50,000	45.9%	54.1%	37
	\$50,000-\$99,999	60.1%	39.9%	313
	\$100,000-\$149,999	70.3%	29.7%	185
	\$150,000 and over	70.3%	29.7%	138
Size of City	Large	71.9%	28.1%	199
	Moderate	65.4%	34.6%	269
	Small	53.9%	46.1%	167
	Rural	61.7%	38.3%	47
Gross Income 2019	Under \$50,000	52.7%	47.3%	91
	\$50,000-99,999	62.3%	37.7%	114
	\$100,000-199,999	67.7%	32.3%	133
	\$200,000-399,999	62.7%	37.3%	158
	\$400,000 & over	77.0%	23.0%	135
Full-Time Staff	One	60.1%	39.9%	278
	Two	61.0%	39.0%	123
	3 or More	71.1%	28.9%	256
Total		64.2%	35.8%	701

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Use Workflow and Practice Management Software

		Do you use workflow and practice management software?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	8.9%	91.1%	224
	Partnership	9.1%	90.9%	11
	LLC-C Corporation	25.0%	75.0%	12
	LLC-Partnership	50.0%	50.0%	18
	LLC-S Corporation	28.9%	71.1%	135
	LLC-Disregarded Entity	25.0%	75.0%	52
	Professional Corp.	16.7%	83.3%	18
	S Corporation	22.5%	77.5%	173
	C Corporation	25.6%	74.4%	39
Census District	New England	18.9%	81.1%	37
	Middle Atlantic	17.7%	82.3%	96
	South Atlantic	28.5%	71.5%	130
	East S. Central	14.3%	85.7%	21
	West S. Central	13.5%	86.5%	52
	East N. Central	19.1%	80.9%	89
	West N. Central	20.3%	79.7%	59
	Mountain	22.9%	77.1%	70
	Pacific	18.3%	81.7%	109
Median Household Income for Clients of Your Practice	Under \$50,000	13.9%	86.1%	36
	\$50,000-\$99,999	17.5%	82.5%	303
	\$100,000-\$149,999	20.1%	79.9%	184
	\$150,000 and over	27.9%	72.1%	136
Size of City	Large	19.5%	80.5%	195
	Moderate	24.0%	76.0%	262
	Small	17.2%	82.8%	163
	Rural	14.6%	85.4%	48
Gross Income 2019	Under \$50,000	9.3%	90.7%	86
	\$50,000-99,999	8.0%	92.0%	113
	\$100,000-199,999	15.2%	84.8%	125
	\$200,000-399,999	17.5%	82.5%	160
	\$400,000 & over	42.4%	57.6%	132
Full-Time Staff	One	11.8%	88.2%	272
	Two	14.3%	85.7%	119
	3 or More	32.8%	67.2%	253
Total		20.1%	79.9%	685

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Have Cyber Liability Insurance

		Do you have Cyber Liability Insurance?		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	47.9%	52.1%	236
	Partnership	63.6%	36.4%	11
	LLC-C Corporation	61.5%	38.5%	13
	LLC-Partnership	78.9%	21.1%	19
	LLC-S Corporation	72.5%	27.5%	138
	LLC-Disregarded Entity	50.9%	49.1%	55
	Professional Corp.	55.6%	44.4%	18
	S Corporation	64.0%	36.0%	178
	C Corporation	61.5%	38.5%	39
Census District	New England	64.1%	35.9%	39
	Middle Atlantic	45.5%	54.5%	101
	South Atlantic	59.6%	40.4%	136
	East S. Central	42.9%	57.1%	21
	West S. Central	50.9%	49.1%	53
	East N. Central	71.1%	28.9%	90
	West N. Central	69.8%	30.2%	63
	Mountain	74.0%	26.0%	73
	Pacific	57.8%	42.2%	109
Median Household Income for Clients of Your Practice	Under \$50,000	46.2%	53.8%	39
	\$50,000-\$99,999	57.4%	42.6%	312
	\$100,000-\$149,999	65.6%	34.4%	189
	\$150,000 and over	61.7%	38.3%	141
Size of City	Large	52.7%	47.3%	201
	Moderate	66.5%	33.5%	272
	Small	57.1%	42.9%	168
	Rural	60.0%	40.0%	50
Gross Income 2019	Under \$50,000	42.4%	57.6%	92
	\$50,000-99,999	48.7%	51.3%	115
	\$100,000-199,999	57.7%	42.3%	130
	\$200,000-399,999	62.3%	37.7%	162
	\$400,000 & over	75.0%	25.0%	136
Full-Time Staff	One	53.9%	46.1%	280
	Two	58.4%	41.6%	125
	3 or More	68.0%	32.0%	259
Total		59.2%	40.8%	710

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: How IT is Handled in Office

		How is the IT in your office handled?			Total
		Staff person (full-time or part-time)	Consultant	Do it yourself	Count
Type of Practice	Sole Proprietor	4.6%	48.7%	46.6%	238
	Partnership	9.1%	63.6%	27.3%	11
	LLC-C Corporation	15.4%	38.5%	46.2%	13
	LLC-Partnership	15.8%	68.4%	15.8%	19
	LLC-S Corporation	8.5%	67.4%	24.1%	141
	LLC-Disregarded Entity	5.5%	41.8%	52.7%	55
	Professional Corp.	22.2%	55.6%	22.2%	18
	S Corporation	9.9%	63.7%	26.4%	182
	C Corporation	13.5%	70.3%	16.2%	37
Census District	New England	7.5%	52.5%	40.0%	40
	Middle Atlantic	10.8%	58.8%	30.4%	102
	South Atlantic	5.9%	58.8%	35.3%	136
	East S. Central	4.8%	47.6%	47.6%	21
	West S. Central	15.1%	41.5%	43.4%	53
	East N. Central	6.5%	65.2%	28.3%	92
	West N. Central	9.4%	64.1%	26.6%	64
	Mountain	5.3%	58.7%	36.0%	75
	Pacific	8.2%	59.1%	32.7%	110
Median Household Income for Clients of Your Practice	Under \$50,000	7.5%	35.0%	57.5%	40
	\$50,000-\$99,999	7.0%	53.4%	39.6%	313
	\$100,000-\$149,999	8.4%	66.8%	24.7%	190
	\$150,000 and over	11.0%	62.1%	26.9%	145
Size of City	Large	10.0%	56.5%	33.5%	200
	Moderate	8.2%	60.4%	31.4%	280
	Small	7.1%	57.6%	35.3%	170
	Rural	4.1%	51.0%	44.9%	49
Gross Income 2019	Under \$50,000	6.5%	30.4%	63.0%	92
	\$50,000-99,999	3.5%	37.4%	59.1%	115
	\$100,000-199,999	6.8%	54.1%	39.1%	133
	\$200,000-399,999	6.8%	74.7%	18.5%	162
	\$400,000 & over	16.8%	73.0%	10.2%	137
Full-Time Staff	One	4.6%	45.6%	49.8%	283
	Two	8.8%	60.0%	31.2%	125
	3 or More	12.1%	72.3%	15.5%	264
Total		8.2%	57.7%	34.1%	718

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Usage of Website

		Website Uses					
		Awareness	Lead generation	Industry news & alerts	Blogging	File sharing/uploading	Other
Type of Practice	Sole Proprietor	74.6%	23.7%	29.7%	6.8%	19.5%	16.1%
	Partnership	88.9%	22.2%	22.2%	.0%	33.3%	.0%
	LLC-C Corporation	90.0%	20.0%	30.0%	.0%	20.0%	10.0%
	LLC-Partnership	68.8%	31.3%	25.0%	12.5%	31.3%	25.0%
	LLC-S Corporation	81.5%	39.8%	25.0%	8.3%	37.0%	7.4%
	LLC-Disregarded Entity	82.1%	30.8%	30.8%	7.7%	25.6%	12.8%
	Professional Corp.	90.0%	20.0%	20.0%	10.0%	30.0%	10.0%
	S Corporation	85.0%	30.1%	24.1%	6.0%	26.3%	5.3%
	C Corporation	76.7%	43.3%	50.0%	16.7%	6.7%	6.7%
Census District	New England	62.5%	33.3%	33.3%	.0%	45.8%	4.2%
	Middle Atlantic	77.0%	24.6%	31.1%	11.5%	29.5%	9.8%
	South Atlantic	83.8%	28.3%	21.2%	7.1%	22.2%	9.1%
	East S. Central	72.7%	27.3%	9.1%	.0%	9.1%	27.3%
	West S. Central	93.1%	44.8%	31.0%	6.9%	24.1%	3.4%
	East N. Central	85.7%	27.0%	31.7%	4.8%	30.2%	7.9%
	West N. Central	92.3%	33.3%	38.5%	12.8%	17.9%	2.6%
	Mountain	71.7%	32.1%	34.0%	7.5%	28.3%	13.2%
	Pacific	78.8%	36.3%	22.5%	8.8%	25.0%	13.8%
Median Household Income for Clients of Your Practice	Under \$50,000	3.3%	.9%	1.3%	.0%	.2%	.9%
	\$50,000-\$99,999	35.5%	13.2%	14.0%	2.4%	12.3%	5.0%
	\$100,000-\$149,999	23.0%	8.6%	6.6%	2.9%	8.8%	2.6%
	\$150,000 and over	18.4%	8.3%	5.9%	2.4%	4.6%	1.8%
Size of City	Large	80.5%	34.6%	25.6%	7.5%	30.1%	12.8%
	Moderate	83.0%	36.5%	27.5%	10.0%	26.5%	6.5%
	Small	73.5%	17.6%	32.4%	3.9%	19.6%	14.7%
	Rural	85.2%	22.2%	25.9%	3.7%	25.9%	7.4%
Gross Income 2019	Under \$50,000	74.4%	23.1%	25.6%	10.3%	7.7%	15.4%
	\$50,000-99,999	75.0%	21.9%	20.3%	6.3%	18.8%	15.6%
	\$100,000-199,999	77.9%	25.6%	30.2%	5.8%	23.3%	10.5%
	\$200,000-399,999	82.1%	30.1%	30.1%	8.1%	26.8%	9.8%
	\$400,000 & over	84.7%	44.4%	29.8%	8.9%	34.7%	5.6%
Full-Time Staff	One	76.1%	28.9%	22.6%	8.8%	21.4%	16.4%
	Two	74.7%	30.4%	31.6%	7.6%	24.1%	6.3%
	3 or More	86.6%	33.6%	30.4%	6.0%	30.0%	6.0%
Total		80.5%	31.1%	28.2%	7.6%	26.1%	9.9%

## TECHNOLOGY/IT AND THE PAPERLESS OFFICE

### NATIONAL: Useage of Social Media

		Social Media Uses				
		Awareness	Lead generation	Industry news & alerts	Blogging	Other
Type of Practice	Sole Proprietor	72.4%	27.6%	35.6%	6.9%	13.8%
	Partnership	66.7%	16.7%	33.3%	.0%	.0%
	LLC-C Corporation	83.3%	16.7%	50.0%	.0%	.0%
	LLC-Partnership	69.2%	38.5%	46.2%	30.8%	30.8%
	LLC-S Corporation	81.4%	37.1%	31.4%	10.0%	8.6%
	LLC-Disregarded Entity	75.9%	41.4%	37.9%	10.3%	20.7%
	Professional Corp.	75.0%	50.0%	37.5%	25.0%	25.0%
	S Corporation	79.1%	27.5%	42.9%	9.9%	8.8%
	C Corporation	80.0%	40.0%	32.0%	16.0%	12.0%
Census District	New England	70.6%	23.5%	52.9%	.0%	11.8%
	Middle Atlantic	71.1%	24.4%	48.9%	20.0%	11.1%
	South Atlantic	81.0%	42.9%	33.3%	12.7%	9.5%
	East S. Central	66.7%	41.7%	8.3%	.0%	25.0%
	West S. Central	92.6%	37.0%	33.3%	3.7%	3.7%
	East N. Central	76.7%	32.6%	46.5%	7.0%	7.0%
	West N. Central	85.2%	33.3%	40.7%	18.5%	7.4%
	Mountain	69.4%	27.8%	44.4%	11.1%	19.4%
	Pacific	70.9%	27.3%	25.5%	5.5%	20.0%
Median Household Income for Clients of Your Practice	Under \$50,000	4.3%	2.5%	1.8%	.3%	.6%
	\$50,000-\$99,999	36.3%	15.7%	19.1%	3.7%	6.5%
	\$100,000-\$149,999	19.1%	5.8%	8.9%	3.4%	3.1%
	\$150,000 and over	16.3%	7.7%	7.1%	2.5%	2.5%
Size of City	Large	75.3%	34.4%	37.6%	11.8%	14.0%
	Moderate	81.2%	37.7%	37.7%	11.6%	10.9%
	Small	68.0%	18.7%	36.0%	6.7%	13.3%
	Rural	78.3%	30.4%	39.1%	4.3%	13.0%
Gross Income 2019	Under \$50,000	83.3%	36.1%	41.7%	11.1%	5.6%
	\$50,000-99,999	68.8%	27.1%	29.2%	4.2%	16.7%
	\$100,000-199,999	75.0%	23.3%	33.3%	8.3%	18.3%
	\$200,000-399,999	74.3%	28.4%	35.1%	10.8%	12.2%
	\$400,000 & over	78.9%	41.1%	43.3%	13.3%	10.0%
Full-Time Staff	One	71.2%	24.3%	32.4%	9.0%	19.8%
	Two	75.5%	35.8%	37.7%	9.4%	9.4%
	3 or More	80.8%	35.3%	39.7%	10.9%	7.7%
Total		76.6%	32.2%	37.3%	10.4%	12.1%

## OPERATING EXPENSES

### NATIONAL: Expense Categories as a Percent of Total Expenses

		Salaries/ Benefits (other than retirement)	Retirement Benefits	Occupancy (rent/ mortgage/ utilities)	Office Supplies
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	29.8%	1.9%	9.3%	10.4%
	Partnership	38.1%	1.4%	15.7%	4.5%
	LLC-C Corporation	59.8%	2.5%	6.6%	5.7%
	LLC-Partnership	52.8%	2.4%	11.1%	5.1%
	LLC-S Corporation	51.2%	2.0%	9.1%	5.6%
	LLC-Disregarded Entity	36.4%	2.1%	7.9%	7.6%
	Professional Corp.	46.5%	4.4%	11.4%	6.0%
	S Corporation	50.8%	2.2%	9.2%	5.9%
	C Corporation	51.8%	3.1%	9.5%	4.1%
Census District	New England	33.6%	2.6%	10.4%	6.9%
	Middle Atlantic	37.7%	2.0%	10.2%	10.1%
	South Atlantic	44.2%	1.6%	9.1%	7.1%
	East S. Central	46.1%	.5%	8.7%	9.9%
	West S. Central	46.9%	1.6%	10.2%	5.3%
	East N. Central	43.1%	3.6%	9.1%	7.0%
	West N. Central	46.1%	1.5%	8.5%	5.8%
	Mountain	42.0%	2.7%	7.1%	8.1%
	Pacific	42.0%	2.3%	10.4%	6.4%
Median Household Income for Clients of Your Practice	Under \$50,000	29.4%	.3%	12.6%	13.8%
	\$50,000-\$99,999	41.8%	1.8%	9.6%	7.7%
	\$100,000-\$149,999	45.3%	2.0%	9.0%	5.9%
	\$150,000 and over	41.2%	3.4%	8.9%	7.6%
Size of City	Large	40.3%	2.7%	9.4%	8.4%
	Moderate	42.0%	1.9%	9.3%	7.0%
	Small	44.6%	1.2%	9.9%	7.0%
	Rural	43.4%	3.0%	8.4%	7.5%
Gross Income 2019	Under \$50,000	19.5%	.8%	7.1%	14.2%
	\$50,000-99,999	33.7%	1.6%	9.1%	8.7%
	\$100,000-199,999	41.7%	2.1%	10.9%	7.7%
	\$200,000-399,999	52.4%	2.1%	9.6%	5.5%
	\$400,000 & over	51.0%	3.0%	9.6%	4.2%
Full-Time Staff	One	32.8%	2.4%	8.7%	9.5%
	Two	46.1%	2.5%	10.8%	7.0%
	3 or More	52.7%	1.9%	9.7%	5.0%
Total		42.5%	2.2%	9.4%	7.4%

## OPERATING EXPENSES

### NATIONAL: Expense Categories as a Percent of Total Expenses (cont.)

		Publications	Continuing Education/ CPE	Other Programs/ Projects	Advertising/ Marketing/ Postage etc.	Technology (hardware, software, licensing fees, internet)
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	2.7%	8.3%	1.0%	3.8%	18.3%
	Partnership	1.6%	2.9%	1.4%	3.5%	6.6%
	LLC-C Corporation	1.0%	4.9%	.0%	2.3%	9.6%
	LLC-Partnership	1.3%	2.8%	.8%	2.9%	8.6%
	LLC-S Corporation	1.0%	3.6%	.3%	4.2%	9.4%
	LLC-Disregarded Entity	2.2%	7.0%	.1%	4.8%	17.8%
	Professional Corp.	2.6%	4.8%	1.3%	3.2%	7.3%
	S Corporation	1.4%	3.1%	1.1%	2.2%	8.9%
	C Corporation	1.2%	4.1%	1.9%	2.6%	7.8%
Census District	New England	2.4%	4.0%	.5%	5.1%	14.2%
	Middle Atlantic	1.6%	6.2%	.6%	2.9%	13.3%
	South Atlantic	2.0%	4.9%	1.6%	3.6%	12.0%
	East S. Central	1.0%	6.1%	.5%	3.6%	13.1%
	West S. Central	.7%	4.7%	1.8%	3.2%	12.1%
	East N. Central	1.8%	6.9%	.4%	3.6%	11.4%
	West N. Central	1.5%	4.7%	.6%	2.2%	11.7%
	Mountain	2.4%	4.7%	.3%	3.7%	14.1%
	Pacific	2.5%	5.3%	1.1%	3.3%	14.0%
Median Household Income for Clients of Your Practice	Under \$50,000	1.6%	7.6%	.4%	5.6%	17.3%
	\$50,000-\$99,999	1.9%	5.9%	1.2%	3.4%	12.7%
	\$100,000-\$149,999	1.6%	3.8%	.7%	2.6%	12.7%
	\$150,000 and over	2.3%	5.8%	.7%	3.6%	12.3%
Size of City	Large	2.2%	5.1%	.9%	3.8%	12.5%
	Moderate	1.8%	5.5%	1.0%	3.4%	14.1%
	Small	1.6%	5.2%	.8%	3.0%	11.6%
	Rural	1.3%	5.4%	.6%	2.4%	11.4%
Gross Income 2019	Under \$50,000	3.0%	13.0%	.4%	5.8%	24.3%
	\$50,000-99,999	2.8%	5.8%	1.7%	4.5%	18.9%
	\$100,000-199,999	1.8%	5.8%	1.0%	2.8%	10.9%
	\$200,000-399,999	1.4%	3.4%	.6%	2.8%	8.7%
	\$400,000 & over	1.0%	2.2%	1.0%	2.4%	8.0%
Full-Time Staff	One	3.0%	7.5%	1.1%	4.1%	16.5%
	Two	1.4%	4.3%	.9%	2.5%	9.5%
	3 or More	1.0%	3.1%	.8%	2.6%	8.5%
Total		1.9%	5.4%	.9%	3.4%	12.7%



## OPERATING EXPENSES

### NATIONAL: Expense Categories as a Percent of Total Expenses (cont.)

		Other Expenses	
		Mean	Count
Type of Practice	Sole Proprietor	14.5%	201
	Partnership	24.4%	8
	LLC-C Corporation	7.7%	8
	LLC-Partnership	12.3%	16
	LLC-S Corporation	13.6%	109
	LLC-Disregarded Entity	14.1%	43
	Professional Corp.	12.6%	15
	S Corporation	15.2%	151
	C Corporation	13.9%	31
Census District	New England	20.4%	30
	Middle Atlantic	15.4%	88
	South Atlantic	13.9%	113
	East S. Central	10.5%	20
	West S. Central	13.6%	40
	East N. Central	13.3%	69
	West N. Central	17.4%	52
	Mountain	14.9%	60
	Pacific	12.7%	89
Median Household Income for Clients of Your Practice	Under \$50,000	11.4%	31
	\$50,000-\$99,999	14.1%	253
	\$100,000-\$149,999	16.5%	160
	\$150,000 and over	14.2%	114
Size of City	Large	14.7%	167
	Moderate	13.9%	228
	Small	14.9%	132
	Rural	16.5%	39
Gross Income 2019	Under \$50,000	11.8%	77
	\$50,000-99,999	13.2%	90
	\$100,000-199,999	15.2%	119
	\$200,000-399,999	13.6%	150
	\$400,000 & over	17.6%	125
Full-Time Staff	One	14.4%	226
	Two	15.1%	103
	3 or More	14.7%	223
Total		14.3%	585

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### NEW ENGLAND

		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	31.9	1.6	1.5	1.0	\$99,385
	LLC-Partnership	35.0	4.0	3.0	1.0	.
	LLC-S Corporation	25.4	2.8	2.4	1.0	\$207,650
	LLC-Disregarded Entity	29.5	2.0	5.7	1.0	\$91,714
	Professional Corp.	41.5	7.0	1.0	2.0	.
	S Corporation	34.4	3.3	3.0	1.2	\$111,711
	C Corporation	35.0	1.0	.	1.0	\$105,000
Median Household Income for Clients of Your Practice	Under \$50,000	25.0	1.0	.	1.0	.
	\$50,000-\$99,999	30.7	1.8	1.8	1.0	\$121,995
	\$100,000-\$149,999	31.4	1.6	5.0	1.0	\$123,673
	\$150,000 and over	34.8	4.2	3.0	1.3	\$81,716
Size of City	Moderate	30.5	2.1	3.1	1.1	\$122,617
	Small	33.5	2.9	2.2	1.1	\$106,480
	Rural	27.0	1.7	.	1.0	\$100,625
Gross Income 2019	Under \$50,000	29.2	1.2	.	1.0	\$33,470
	\$50,000-99,999	33.0	1.0	1.5	1.0	\$70,682
	\$100,000-199,999	35.0	1.1	5.7	1.0	\$117,694
	\$200,000-399,999	30.8	3.1	1.8	1.2	\$119,392
	\$400,000 & over	30.8	3.8	1.8	1.0	\$192,421
Full-Time Staff	One	30.5	1.0	4.6	1.0	\$109,998
	Two	30.0	2.0	1.5	1.0	\$143,764
	3 or More	33.2	4.9	2.3	1.3	\$101,444
Total		31.7	2.4	2.6	1.1	\$114,625

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### NEW ENGLAND

		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	\$172,855	\$81,960	\$193,576	\$95,800
	LLC-S Corporation	\$503,750	\$181,750	\$461,250	\$167,750
	LLC-Disregarded Entity	\$234,571	\$148,147	\$227,289	\$139,526
	S Corporation	\$329,665	\$105,052	\$327,500	\$102,500
	C Corporation	\$105,000	\$35,000	\$115,000	\$35,000
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$187,788	\$97,232	\$221,530	\$113,793
	\$100,000-\$149,999	\$198,673	\$102,857	\$184,625	\$92,429
	\$150,000 and over	\$382,769	\$135,243	\$370,833	\$138,500
Size of City	Moderate	\$209,776	\$96,124	\$208,125	\$98,500
	Small	\$255,056	\$117,449	\$275,221	\$123,722
	Rural	\$201,250	.	\$206,000	.
Gross Income 2019	Under \$50,000	\$28,563	\$27,000	\$41,000	\$26,000
	\$50,000-99,999	\$64,009	\$18,529	\$78,434	\$38,368
	\$100,000-199,999	\$126,444	\$75,136	\$131,250	\$75,000
	\$200,000-399,999	\$279,383	\$94,161	\$276,580	\$107,444
	\$400,000 & over	\$622,833	\$247,000	\$600,833	\$237,667
Full-Time Staff	One	\$113,687	\$55,557	\$119,382	\$68,259
	Two	\$287,528	\$131,740	\$268,299	\$122,400
	3 or More	\$467,333	\$169,401	\$460,625	\$163,125
Total		\$230,922	\$106,419	\$240,592	\$111,111

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### NEW ENGLAND

		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	7.2%	.7%	49.9%	19.8%
	LLC-S Corporation	.0%	.0%	89.0%	.0%
	LLC-Disregarded Entity	6.0%	.0%	36.3%	24.3%
	S Corporation	15.3%	.3%	45.7%	13.7%
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	7.1%	1.1%	65.6%	2.8%
	\$100,000-\$149,999	11.4%	.0%	43.4%	25.7%
	\$150,000 and over	2.0%	.0%	10.5%	47.3%
Size of City	Moderate	7.4%	.0%	50.1%	26.0%
	Small	8.3%	1.1%	44.9%	11.8%
	Rural	7.0%	.0%	65.0%	3.0%
Gross Income 2019	Under \$50,000	.0%	.0%	30.0%	58.3%
	\$50,000-99,999	8.5%	1.0%	73.5%	4.5%
	\$100,000-199,999	13.0%	.0%	48.3%	13.5%
	\$200,000-399,999	10.2%	.2%	50.4%	18.2%
	\$400,000 & over	5.2%	1.0%	38.2%	11.4%
Full-Time Staff	One	10.4%	.0%	56.8%	22.8%
	Two	5.4%	.0%	30.8%	33.6%
	3 or More	8.4%	1.2%	51.8%	.6%
Total		7.8%	.5%	48.6%	18.8%

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		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	2.0%	12.2%	1.2%	.0%	3.0%
	LLC-S Corporation	.0%	11.0%	.0%	.0%	.0%
	LLC-Disregarded Entity	1.3%	5.0%	21.5%	.0%	3.0%
	S Corporation	.7%	11.0%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1.4%	14.1%	.0%	.0%	2.9%
	\$100,000-\$149,999	.0%	9.4%	.7%	.0%	2.1%
	\$150,000 and over	5.0%	6.3%	24.0%	.0%	2.5%
Size of City	Moderate	2.3%	8.2%	.9%	.0%	1.4%
	Small	.9%	12.4%	10.1%	.0%	4.0%
	Rural	.0%	20.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	5.0%	3.3%	.0%	.0%	1.7%
	\$50,000-99,999	.0%	5.0%	.0%	.0%	6.0%
	\$100,000-199,999	2.5%	10.8%	1.3%	.0%	2.8%
	\$200,000-399,999	.4%	18.6%	.0%	.0%	.0%
	\$400,000 & over	1.2%	11.2%	19.2%	.0%	2.2%
Full-Time Staff	One	1.1%	2.8%	.0%	.0%	1.3%
	Two	3.0%	14.2%	1.0%	.0%	2.0%
	3 or More	.6%	18.6%	17.2%	.0%	.2%
Total		1.6%	10.6%	4.8%	.0%	2.4%

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		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	1.6%	.8%	1.7%	.1%
	LLC-S Corporation	.0%	.0%	.0%	.0%
	LLC-Disregarded Entity	2.8%	.0%	.0%	.0%
	S Corporation	13.3%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1.9%	.6%	2.4%	.1%
	\$100,000-\$149,999	7.1%	.0%	.0%	.0%
	\$150,000 and over	1.3%	1.3%	.0%	.0%
Size of City	Moderate	.9%	.9%	2.0%	.0%
	Small	6.3%	.0%	.0%	.1%
	Rural	5.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	1.7%	.0%	.0%	.0%
	\$50,000-99,999	1.5%	.0%	.0%	.0%
	\$100,000-199,999	1.3%	1.3%	5.5%	.0%
	\$200,000-399,999	2.0%	.0%	.0%	.0%
	\$400,000 & over	9.2%	1.0%	.0%	.2%
Full-Time Staff	One	1.8%	.6%	2.4%	.0%
	Two	10.0%	.0%	.0%	.0%
	3 or More	1.2%	.0%	.0%	.2%
Total		3.4%	.5%	1.0%	.0%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### NEW ENGLAND

		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	\$1,383	\$533	\$60	\$97
	LLC-Partnership	\$5,000	\$200	.	.
	LLC-S Corporation	\$500	\$475	\$125	\$88
	LLC-Disregarded Entity	\$495	.	\$25	\$25
	S Corporation	\$1,550	\$388	\$75	\$58
	C Corporation	.	.	.	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$1,161	\$279	\$57	\$70
	\$100,000-\$149,999	\$663	\$425	\$125	\$163
	\$150,000 and over	\$3,367	\$867	\$75	\$75
Size of City	Moderate	\$1,400	\$625	\$113	\$100
	Small	\$1,733	\$275	\$53	\$68
	Rural	.	.	.	\$80
Gross Income 2019	Under \$50,000	\$673	\$350	.	.
	\$50,000-99,999	\$900	\$150	\$30	\$73
	\$100,000-199,999	\$700	.	.	\$200
	\$200,000-399,999	\$1,475	\$344	\$83	\$62
	\$400,000 & over	\$2,500	\$1,250	\$125	\$125
Full-Time Staff	One	\$661	\$317	\$23	\$74
	Two	\$500	\$375	\$100	\$93
	3 or More	\$2,138	\$319	\$83	\$69
Total		\$1,581	\$466	\$68	\$81

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		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	.	\$638	\$286	\$201	\$390
	LLC-Partnership	.	.	\$350	.	.
	LLC-S Corporation	.	\$850	\$400	\$319	\$575
	LLC-Disregarded Entity	.	\$300	\$226	\$239	\$398
	S Corporation	.	\$596	\$218	\$291	\$396
	C Corporation	.	.	\$200	\$100	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	.	\$625	\$263	\$221	\$363
	\$100,000-\$149,999	.	\$800	\$350	\$234	\$650
	\$150,000 and over	.	\$1,000	\$300	\$255	\$450
Size of City	Moderate	.	\$586	\$306	\$224	\$467
	Small	.	\$680	\$267	\$237	\$380
	Rural	.	.	\$275	\$200	\$400
Gross Income 2019	Under \$50,000	.	.	\$223	\$213	\$482
	\$50,000-99,999	.	\$450	\$265	\$174	\$325
	\$100,000-199,999	.	.	\$279	\$159	\$467
	\$200,000-399,999	.	\$536	\$296	\$255	\$380
	\$400,000 & over	.	\$800	\$345	\$260	\$525
Full-Time Staff	One	.	\$300	\$267	\$192	\$422
	Two	.	\$850	\$322	\$240	\$500
	3 or More	.	\$547	\$269	\$282	\$368
Total		.	\$638	\$285	\$229	\$427



## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		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	\$586	\$948	\$938	\$43	\$161
	LLC-Partnership	\$600	.	.	.	.
	LLC-S Corporation	\$863	\$1,033	\$1,000	\$25	\$150
	LLC-Disregarded Entity	\$758	\$1,148	\$674	.	\$198
	S Corporation	\$597	\$1,102	\$967	\$75	\$110
	C Corporation	\$600	\$500	\$700	.	\$300
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$615	\$780	\$694	\$36	\$163
	\$100,000-\$149,999	\$763	\$855	\$894	\$100	\$450
	\$150,000 and over	\$690	\$1,783	\$1,488	.	\$100
Size of City	Moderate	\$659	\$1,345	\$1,244	\$46	\$107
	Small	\$628	\$767	\$667	\$43	\$208
	Rural	\$1,000	\$1,000	\$1,000	.	.
Gross Income 2019	Under \$50,000	\$725	\$1,373	\$850	\$100	\$300
	\$50,000-99,999	\$490	\$662	\$637	\$23	\$175
	\$100,000-199,999	\$417	\$519	\$506	\$25	\$175
	\$200,000-399,999	\$652	\$930	\$875	\$46	\$156
	\$400,000 & over	\$975	\$1,788	\$1,788	.	.
Full-Time Staff	One	\$541	\$749	\$587	\$43	\$178
	Two	\$938	\$969	\$969	\$50	\$200
	3 or More	\$649	\$951	\$883	\$55	\$133
Total		\$656	\$988	\$918	\$44	\$172

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		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	\$83	\$84	\$39	\$115	\$30
	LLC-Partnership	.	.	.	.	.
	LLC-S Corporation	\$75	\$75	\$25	.	.
	LLC-Disregarded Entity	\$49	\$99	.	.	.
	S Corporation	\$51	\$62	\$53	\$175	.
	C Corporation	\$150	\$150	\$150	.	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$80	\$94	\$56	\$130	\$30
	\$100,000-\$149,999	\$250	\$250	.	.	.
	\$150,000 and over	\$75	\$75	.	.	.
Size of City	Moderate	\$57	\$63	\$33	\$125	\$35
	Small	\$106	\$120	\$78	\$132	\$28
	Rural	.	.	.	.	.
Gross Income 2019	Under \$50,000	\$200	\$300	.	.	.
	\$50,000-99,999	\$87	\$97	\$45	\$20	\$28
	\$100,000-199,999	\$100	\$100	\$88	.	.
	\$200,000-399,999	\$63	\$67	\$41	\$167	\$35
	\$400,000 & over	.	.	.	.	.
Full-Time Staff	One	\$99	\$103	\$54	\$20	\$20
	Two	\$75	\$75	.	\$200	.
	3 or More	\$59	\$65	\$47	\$150	\$35
Total		\$90	\$100	\$53	\$130	\$30

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		Schedule SE (Self Employment Tax) Average Fee
		Mean
Type of Practice	Sole Proprietor	\$26
	LLC-Partnership	.
	LLC-S Corporation	\$25
	LLC-Disregarded Entity	.
	S Corporation	\$63
	C Corporation	\$25
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	\$29
	\$100,000-\$149,999	\$50
	\$150,000 and over	\$50
Size of City	Moderate	\$31
	Small	\$34
	Rural	.
Gross Income 2019	Under \$50,000	\$50
	\$50,000-99,999	\$15
	\$100,000-199,999	\$25
	\$200,000-399,999	\$38
	\$400,000 & over	.
Full-Time Staff	One	\$29
	Two	\$25
	3 or More	\$50
Total		\$33

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### NEW ENGLAND

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$73.57	3	\$61.67
	LLC-S Corporation	2	\$65.00	2	\$70.00
	LLC-Disregarded Entity	0	.	0	.
	S Corporation	2	\$90.00	1	\$80.00
	C Corporation	1	\$50.00	1	\$75.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	7	\$57.14	5	\$68.00
	\$100,000-\$149,999	3	\$103.33	1	\$60.00
	\$150,000 and over	2	\$82.50	1	\$80.00
Size of City	Moderate	5	\$87.00	3	\$71.67
	Small	6	\$60.00	4	\$66.25
	Rural	1	\$80.00	0	.
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	2	\$40.00	1	\$30.00
	\$100,000-199,999	2	\$105.00	1	\$75.00
	\$200,000-399,999	6	\$72.50	3	\$78.33
	\$400,000 & over	2	\$75.00	2	\$70.00
Full-Time Staff	One	6	\$68.33	2	\$52.50
	Two	2	\$90.00	1	\$60.00
	3 or More	4	\$71.25	4	\$78.75
Total		12	\$72.92	7	\$68.57

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	10	\$146.50	11	\$144.09
	LLC-S Corporation	2	\$175.00	2	\$162.50
	LLC-Disregarded Entity	3	\$216.67	4	\$162.50
	S Corporation	1	\$125.00	2	\$137.50
	C Corporation	1	\$125.00	1	\$150.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	9	\$139.44	10	\$128.50
	\$100,000-\$149,999	5	\$167.00	5	\$115.00
	\$150,000 and over	3	\$208.33	5	\$225.00
Size of City	Moderate	9	\$196.67	12	\$160.00
	Small	8	\$118.13	8	\$133.13
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	2	\$212.50	4	\$125.00
	\$50,000-99,999	3	\$71.67	2	\$57.50
	\$100,000-199,999	3	\$145.00	4	\$131.25
	\$200,000-399,999	5	\$175.00	7	\$152.86
	\$400,000 & over	4	\$191.25	3	\$258.33
Full-Time Staff	One	9	\$158.33	12	\$130.00
	Two	1	\$175.00	2	\$137.50
	3 or More	5	\$153.00	4	\$175.00
Total		17	\$159.71	20	\$149.25

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$150.00	7	\$97.14
	LLC-S Corporation	2	\$162.50	3	\$141.67
	LLC-Disregarded Entity	1	\$150.00	4	\$102.50
	S Corporation	2	\$137.50	2	\$77.50
	C Corporation	0	.	1	\$75.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	8	\$125.00	8	\$88.75
	\$100,000-\$149,999	1	\$150.00	6	\$89.17
	\$150,000 and over	3	\$216.67	3	\$166.67
Size of City	Moderate	7	\$158.57	8	\$116.88
	Small	5	\$138.00	9	\$90.00
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	1	\$125.00	1	\$60.00
	\$50,000-99,999	0	.	1	\$50.00
	\$100,000-199,999	2	\$125.00	4	\$93.75
	\$200,000-399,999	6	\$126.67	6	\$96.67
	\$400,000 & over	3	\$221.67	5	\$136.00
Full-Time Staff	One	4	\$121.25	7	\$83.57
	Two	2	\$137.50	3	\$116.67
	3 or More	4	\$147.50	5	\$102.00
Total		12	\$150.00	17	\$102.65

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	4	\$125.00	1	\$195.00
	LLC-S Corporation	2	\$162.50	0	.
	LLC-Disregarded Entity	2	\$200.00	0	.
	S Corporation	1	\$125.00	0	.
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	4	\$118.75	1	\$195.00
	\$100,000-\$149,999	2	\$100.00	0	.
	\$150,000 and over	3	\$225.00	0	.
Size of City	Moderate	5	\$155.00	1	\$195.00
	Small	4	\$143.75	0	.
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	2	\$100.00	0	.
	\$200,000-399,999	5	\$130.00	1	\$195.00
	\$400,000 & over	2	\$250.00	0	.
Full-Time Staff	One	3	\$125.00	1	\$195.00
	Two	1	\$75.00	0	.
	3 or More	3	\$191.67	0	.
Total		9	\$150.00	1	\$195.00

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$182.00	6	\$125.83
	LLC-S Corporation	1	\$175.00	2	\$125.00
	LLC-Disregarded Entity	2	\$125.00	2	\$67.50
	S Corporation	1	\$125.00	2	\$102.50
	C Corporation	0	.	1	\$125.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	4	\$158.75	7	\$121.43
	\$100,000-\$149,999	2	\$100.00	4	\$90.00
	\$150,000 and over	3	\$208.33	2	\$130.00
Size of City	Moderate	5	\$184.00	7	\$116.43
	Small	4	\$135.00	6	\$109.17
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	1	\$100.00	2	\$105.00
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	3	\$116.67	3	\$100.00
	\$200,000-399,999	3	\$165.00	6	\$118.33
	\$400,000 & over	2	\$257.50	2	\$125.00
Full-Time Staff	One	4	\$136.25	7	\$109.29
	Two	1	\$100.00	2	\$112.50
	3 or More	3	\$155.00	3	\$126.67
Total		9	\$162.22	13	\$113.08



## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$250.00	2	\$112.50
	LLC-S Corporation	1	\$175.00	0	.
	LLC-Disregarded Entity	0	.	0	.
	S Corporation	0	.	0	.
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	1	\$150.00	2	\$112.50
	\$100,000-\$149,999	0	.	0	.
	\$150,000 and over	2	\$262.50	0	.
Size of City	Moderate	3	\$225.00	2	\$112.50
	Small	0	.	0	.
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	0	.	1	\$100.00
	\$200,000-399,999	2	\$162.50	1	\$125.00
	\$400,000 & over	1	\$350.00	0	.
Full-Time Staff	One	1	\$150.00	2	\$112.50
	Two	0	.	0	.
	3 or More	1	\$175.00	0	.
Total		3	\$225.00	2	\$112.50

## REGIONAL CLIENT SERVICES

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

#### NEW ENGLAND

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	3	\$156.67
	LLC-S Corporation	0	.
	LLC-Disregarded Entity	0	.
	S Corporation	0	.
	C Corporation	1	\$125.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	3	\$148.33
	\$100,000-\$149,999	1	\$150.00
	\$150,000 and over	0	.
Size of City	Moderate	2	\$172.50
	Small	2	\$125.00
	Rural	0	.
Gross Income 2019	Under \$50,000	1	\$150.00
	\$50,000-99,999	0	.
	\$100,000-199,999	1	\$125.00
	\$200,000-399,999	1	\$195.00
	\$400,000 & over	1	\$125.00
Full-Time Staff	One	3	\$156.67
	Two	0	.
	3 or More	1	\$125.00
Total		4	\$148.75

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### MIDDLE ATLANTIC

		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	33.6	1.7	1.4	1.0	\$104,763
	Partnership	38.5	3.5	1.0	2.0	.
	LLC-C Corporation	16.5	19.0	1.5	1.5	\$108,929
	LLC-Partnership	29.8	3.3	1.3	1.8	\$72,278
	LLC-S Corporation	27.3	2.9	1.3	1.4	\$103,910
	LLC-Disregarded Entity	26.0	2.6	1.6	1.0	\$80,250
	Professional Corp.	55.0	3.0	.	1.0	\$83,333
	S Corporation	29.9	4.1	1.6	1.6	\$155,714
	C Corporation	29.4	2.9	2.0	1.1	\$87,500
Median Household Income for Clients of Your Practice	Under \$50,000	9.2	3.8	3.0	1.3	\$97,500
	\$50,000-\$99,999	30.5	2.4	1.5	1.2	\$103,033
	\$100,000-\$149,999	35.4	3.0	1.5	1.4	\$121,761
	\$150,000 and over	31.6	5.7	1.2	1.4	\$113,531
Size of City	Large	27.1	4.5	1.9	1.2	\$109,335
	Moderate	31.9	2.9	1.4	1.4	\$119,068
	Small	32.4	2.6	1.3	1.2	\$99,685
	Rural	32.0	1.5	1.3	1.0	\$127,590
Gross Income 2019	Under \$50,000	28.0	1.1	1.0	1.0	\$24,500
	\$50,000-99,999	34.2	1.3	1.0	1.1	\$57,846
	\$100,000-199,999	30.7	1.7	1.5	1.1	\$101,974
	\$200,000-399,999	33.2	2.4	1.4	1.1	\$138,643
	\$400,000 & over	26.9	8.3	1.7	1.4	\$170,787
Full-Time Staff	One	32.7	1.0	1.4	1.0	\$116,607
	Two	29.8	2.0	1.5	1.1	\$102,708
	3 or More	29.3	6.0	1.7	1.6	\$108,724
Total		30.8	3.1	1.5	1.3	\$110,844

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### MIDDLE ATLANTIC

		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	\$155,557	\$77,123	\$157,321	\$82,983
	LLC-C Corporation	\$5,112,500	\$1,040,000	\$5,090,000	\$532,500
	LLC-Partnership	\$245,667	\$126,667	\$260,000	\$133,333
	LLC-S Corporation	\$243,418	\$46,128	\$246,667	\$56,500
	LLC-Disregarded Entity	\$180,250	\$69,083	\$191,333	\$71,633
	Professional Corp.	\$250,000	\$70,000	\$260,000	\$750,000
	S Corporation	\$435,977	\$148,498	\$452,918	\$155,017
	C Corporation	\$152,500	\$53,333	\$149,167	\$56,667
Median Household Income for Clients of Your Practice	Under \$50,000	\$116,000	\$1,400	\$102,833	\$1,600
	\$50,000-\$99,999	\$198,306	\$80,037	\$204,951	\$100,271
	\$100,000-\$149,999	\$247,367	\$87,123	\$250,714	\$88,858
	\$150,000 and over	\$939,753	\$249,967	\$949,133	\$197,100
Size of City	Large	\$616,390	\$181,544	\$629,078	\$173,464
	Moderate	\$229,543	\$98,354	\$231,577	\$101,446
	Small	\$237,248	\$85,397	\$239,516	\$93,155
	Rural	\$175,684	\$63,109	\$181,125	\$82,563
Gross Income 2019	Under \$50,000	\$23,659	\$13,687	\$25,958	\$15,233
	\$50,000-99,999	\$68,500	\$33,136	\$68,000	\$34,455
	\$100,000-199,999	\$139,866	\$66,192	\$142,080	\$71,821
	\$200,000-399,999	\$258,526	\$108,519	\$266,979	\$143,170
	\$400,000 & over	\$1,200,926	\$313,414	\$1,205,622	\$245,414
Full-Time Staff	One	\$116,607	\$66,548	\$118,988	\$71,632
	Two	\$205,417	\$95,104	\$212,625	\$104,016
	3 or More	\$685,726	\$181,820	\$707,667	\$180,562
Total		\$328,365	\$111,017	\$334,525	\$114,083

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### MIDDLE ATLANTIC

		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	6.1%	3.4%	57.4%	13.1%
	Partnership	.0%	.5%	73.5%	2.0%
	LLC-Partnership	11.0%	3.0%	65.0%	2.5%
	LLC-S Corporation	2.8%	2.3%	76.5%	4.0%
	LLC-Disregarded Entity	12.0%	.7%	51.0%	1.0%
	Professional Corp.	15.0%	15.0%	15.0%	5.0%
	S Corporation	8.8%	2.3%	41.3%	4.9%
	C Corporation	11.7%	6.7%	40.0%	20.0%
Median Household Income for Clients of Your Practice	Under \$50,000	17.5%	5.0%	70.0%	.0%
	\$50,000-\$99,999	6.4%	3.4%	50.6%	12.4%
	\$100,000-\$149,999	6.7%	2.7%	55.1%	4.2%
	\$150,000 and over	7.0%	2.7%	60.3%	9.1%
Size of City	Large	5.8%	5.3%	44.5%	7.8%
	Moderate	7.1%	2.8%	49.9%	9.4%
	Small	7.3%	1.9%	66.2%	8.5%
	Rural	8.3%	3.0%	50.7%	20.3%
Gross Income 2019	Under \$50,000	.0%	.3%	75.8%	21.3%
	\$50,000-99,999	3.0%	2.0%	25.0%	28.0%
	\$100,000-199,999	7.4%	2.1%	54.3%	16.3%
	\$200,000-399,999	9.9%	5.2%	59.5%	2.4%
	\$400,000 & over	8.0%	3.2%	42.3%	3.7%
Full-Time Staff	One	3.7%	3.2%	55.3%	14.8%
	Two	8.5%	3.0%	63.5%	7.3%
	3 or More	10.3%	3.3%	48.7%	2.9%
Total		7.0%	3.1%	54.0%	10.0%

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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%	8.7%	.5%	.0%	1.0%
	Partnership	1.0%	4.0%	12.5%	.0%	2.5%
	LLC-Partnership	2.5%	10.0%	1.0%	.0%	.0%
	LLC-S Corporation	.3%	3.2%	.3%	.3%	.2%
	LLC-Disregarded Entity	.0%	22.7%	5.0%	.0%	.0%
	Professional Corp.	.0%	50.0%	.0%	.0%	.0%
	S Corporation	.5%	35.4%	.3%	.3%	2.0%
	C Corporation	.0%	1.7%	.7%	.0%	1.7%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	2.5%	1.0%	.0%	2.5%
	\$50,000-\$99,999	.3%	17.0%	.8%	.2%	.6%
	\$100,000-\$149,999	.3%	17.1%	.0%	.0%	4.7%
	\$150,000 and over	2.0%	7.5%	3.8%	.0%	.0%
Size of City	Large	.4%	32.9%	.6%	.1%	.3%
	Moderate	.6%	11.1%	2.9%	.2%	1.1%
	Small	.8%	9.4%	.3%	.1%	1.5%
	Rural	.0%	4.0%	.0%	.0%	2.1%
Gross Income 2019	Under \$50,000	1.7%	.0%	.0%	.0%	.8%
	\$50,000-99,999	.0%	33.0%	.0%	.0%	.0%
	\$100,000-199,999	.0%	12.2%	.7%	.1%	.4%
	\$200,000-399,999	.8%	11.4%	1.3%	.1%	.8%
	\$400,000 & over	.6%	25.6%	.8%	.3%	3.2%
Full-Time Staff	One	.6%	14.9%	.4%	.0%	.4%
	Two	.4%	9.3%	1.4%	.2%	1.4%
	3 or More	.7%	18.6%	2.0%	.2%	2.0%
Total		.6%	14.9%	1.2%	.1%	1.2%

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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	3.6%	3.6%	.2%	1.7%
	Partnership	4.0%	.0%	.0%	.0%
	LLC-Partnership	5.0%	.0%	.0%	.0%
	LLC-S Corporation	2.0%	7.5%	.2%	.3%
	LLC-Disregarded Entity	6.0%	.0%	.0%	1.7%
	Professional Corp.	.0%	.0%	.0%	.0%
	S Corporation	4.0%	.2%	.0%	.0%
	C Corporation	.0%	16.7%	.0%	1.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	1.5%
	\$50,000-\$99,999	4.1%	2.8%	.0%	1.5%
	\$100,000-\$149,999	2.9%	5.6%	.6%	.2%
	\$150,000 and over	2.6%	5.0%	.0%	.0%
Size of City	Large	1.8%	.0%	.0%	.6%
	Moderate	7.0%	7.1%	.1%	.7%
	Small	1.8%	.3%	.0%	1.9%
	Rural	1.7%	8.9%	.7%	.3%
Gross Income 2019	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-99,999	8.0%	.0%	.0%	1.0%
	\$100,000-199,999	1.7%	3.7%	.0%	.9%
	\$200,000-399,999	4.0%	4.8%	.0%	.2%
	\$400,000 & over	4.4%	4.6%	.5%	3.1%
Full-Time Staff	One	1.8%	4.3%	.0%	.7%
	Two	4.5%	.0%	.0%	.5%
	3 or More	5.1%	4.3%	.3%	1.6%
Total		3.5%	3.4%	.1%	1.0%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### MIDDLE ATLANTIC

		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	\$1,112	\$522	\$65	\$97
	Partnership	.	.	.	.
	LLC-C Corporation	.	\$475	.	.
	LLC-Partnership	.	.	.	\$25
	LLC-S Corporation	\$313	\$270	\$101	\$123
	LLC-Disregarded Entity	\$417	\$363	\$67	\$85
	Professional Corp.	\$750	\$750	\$75	\$50
	S Corporation	\$1,711	\$458	\$74	\$149
	C Corporation	\$300	\$288	\$69	\$75
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$50	\$50
	\$50,000-\$99,999	\$810	\$389	\$69	\$102
	\$100,000-\$149,999	\$1,518	\$497	\$70	\$81
	\$150,000 and over	\$830	\$503	\$97	\$141
Size of City	Large	\$1,093	\$450	\$80	\$127
	Moderate	\$1,124	\$487	\$69	\$86
	Small	\$493	\$366	\$73	\$99
	Rural	\$1,750	\$500	\$62	\$65
Gross Income 2019	Under \$50,000	\$1,017	\$750	\$100	\$100
	\$50,000-99,999	\$306	\$317	\$59	\$59
	\$100,000-199,999	\$356	\$343	\$89	\$109
	\$200,000-399,999	\$1,299	\$501	\$63	\$89
	\$400,000 & over	\$2,338	\$400	\$74	\$180
Full-Time Staff	One	\$1,198	\$510	\$81	\$119
	Two	\$367	\$302	\$61	\$70
	3 or More	\$1,522	\$485	\$71	\$116
Total		\$1,086	\$443	\$73	\$103



## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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	\$175	\$660	\$273	\$229	\$413
	Partnership	.	.	\$350	\$150	\$250
	LLC-C Corporation	.	.	\$694	\$757	.
	LLC-Partnership	\$25	\$1,000	\$325	\$250	\$900
	LLC-S Corporation	\$150	\$817	\$263	\$213	\$405
	LLC-Disregarded Entity	\$125	\$1,742	\$252	\$184	\$430
	Professional Corp.	\$50	\$750	\$325	\$250	\$500
	S Corporation	\$75	\$1,214	\$321	\$228	\$600
	C Corporation	.	\$775	\$294	\$213	\$425
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$190	\$150	.
	\$50,000-\$99,999	\$95	\$739	\$249	\$184	\$376
	\$100,000-\$149,999	\$175	\$1,389	\$308	\$244	\$492
	\$150,000 and over	\$75	\$983	\$466	\$418	\$702
Size of City	Large	\$75	\$1,265	\$342	\$289	\$480
	Moderate	\$175	\$717	\$323	\$272	\$529
	Small	\$108	\$823	\$237	\$170	\$402
	Rural	.	\$150	\$336	\$225	\$475
Gross Income 2019	Under \$50,000	.	\$1,425	\$263	\$258	\$767
	\$50,000-99,999	\$63	\$1,244	\$245	\$175	\$301
	\$100,000-199,999	\$163	\$638	\$246	\$239	\$409
	\$200,000-399,999	\$50	\$657	\$299	\$206	\$412
	\$400,000 & over	.	\$1,600	\$415	\$351	\$504
Full-Time Staff	One	\$88	\$940	\$289	\$220	\$487
	Two	\$117	\$534	\$255	\$174	\$314
	3 or More	\$100	\$1,106	\$355	\$280	\$578
Total		\$104	\$944	\$303	\$242	\$469

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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	\$714	\$948	\$943	\$39	\$209
	Partnership	\$500	\$500	\$700	.	.
	LLC-C Corporation	\$2,000	\$2,250	\$2,250	.	\$340
	LLC-Partnership	\$1,292	\$1,367	\$1,367	\$10	\$100
	LLC-S Corporation	\$784	\$1,083	\$1,024	\$52	\$182
	LLC-Disregarded Entity	\$542	\$992	\$976	\$35	\$181
	Professional Corp.	\$725	\$850	\$850	\$25	\$175
	S Corporation	\$940	\$1,416	\$1,468	\$50	\$192
	C Corporation	\$469	\$481	\$542	\$28	\$217
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	.	.	.
	\$50,000-\$99,999	\$657	\$863	\$908	\$36	\$160
	\$100,000-\$149,999	\$855	\$1,392	\$1,447	\$51	\$212
	\$150,000 and over	\$1,152	\$1,496	\$1,439	\$34	\$406
Size of City	Large	\$862	\$1,200	\$1,192	\$52	\$239
	Moderate	\$889	\$1,114	\$1,156	\$35	\$165
	Small	\$685	\$1,080	\$1,111	\$32	\$226
	Rural	\$671	\$892	\$800	\$43	\$153
Gross Income 2019	Under \$50,000	\$845	\$1,425	\$1,200	\$34	\$403
	\$50,000-99,999	\$601	\$747	\$765	\$32	\$159
	\$100,000-199,999	\$591	\$805	\$903	\$43	\$204
	\$200,000-399,999	\$728	\$897	\$917	\$48	\$159
	\$400,000 & over	\$1,212	\$1,772	\$1,766	\$13	\$254
Full-Time Staff	One	\$713	\$1,050	\$1,018	\$48	\$235
	Two	\$530	\$787	\$946	\$32	\$186
	3 or More	\$1,041	\$1,345	\$1,343	\$34	\$190
Total		\$797	\$1,111	\$1,117	\$39	\$208

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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	\$111	\$152	\$54	\$210	\$84
	Partnership	.	.	.	.	.
	LLC-C Corporation	\$75	\$125	.	.	\$50
	LLC-Partnership	\$25	\$125	\$10	\$125	.
	LLC-S Corporation	\$121	\$196	\$116	\$218	\$225
	LLC-Disregarded Entity	\$94	\$137	\$63	\$57	\$42
	Professional Corp.	\$150	\$125	.	\$175	.
	S Corporation	\$92	\$125	\$80	\$292	\$100
	C Corporation	\$125	\$150	\$68	\$163	\$150
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	.	.	.
	\$50,000-\$99,999	\$93	\$130	\$64	\$149	\$95
	\$100,000-\$149,999	\$123	\$199	\$49	\$253	\$105
	\$150,000 and over	\$133	\$150	\$79	\$365	\$100
Size of City	Large	\$122	\$190	\$92	\$179	\$129
	Moderate	\$102	\$170	\$63	\$163	\$131
	Small	\$101	\$118	\$57	\$257	\$54
	Rural	\$83	\$86	\$50	\$85	\$68
Gross Income 2019	Under \$50,000	\$123	\$218	\$80	\$541	\$10
	\$50,000-99,999	\$55	\$90	\$25	\$84	\$50
	\$100,000-199,999	\$120	\$192	\$74	\$171	\$140
	\$200,000-399,999	\$112	\$146	\$64	\$159	\$70
	\$400,000 & over	\$49	\$99	\$58	\$178	\$60
Full-Time Staff	One	\$122	\$162	\$75	\$228	\$140
	Two	\$97	\$143	\$55	\$281	\$75
	3 or More	\$91	\$142	\$62	\$134	\$67
Total		\$105	\$150	\$65	\$204	\$99

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		Schedule SE (Self Employment Tax) Average Fee
		Mean
Type of Practice	Sole Proprietor	\$38
	Partnership	.
	LLC-C Corporation	\$50
	LLC-Partnership	.
	LLC-S Corporation	\$198
	LLC-Disregarded Entity	\$33
	Professional Corp.	.
	S Corporation	\$50
	C Corporation	\$18
Median Household Income for Clients of Your Practice	Under \$50,000	.
	\$50,000-\$99,999	\$55
	\$100,000-\$149,999	\$50
	\$150,000 and over	\$49
Size of City	Large	\$120
	Moderate	\$39
	Small	\$33
	Rural	\$50
Gross Income 2019	Under \$50,000	\$18
	\$50,000-99,999	\$23
	\$100,000-199,999	\$32
	\$200,000-399,999	\$41
	\$400,000 & over	\$27
Full-Time Staff	One	\$78
	Two	\$41
	3 or More	\$38
Total		\$54

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### MIDDLE ATLANTIC

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	10	\$117.50	8	\$111.88
	Partnership	0	.	1	\$40.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$130.00	1	\$130.00
	LLC-S Corporation	4	\$117.50	4	\$88.50
	LLC-Disregarded Entity	4	\$98.75	3	\$78.33
	Professional Corp.	1	\$250.00	1	\$250.00
	S Corporation	6	\$92.50	6	\$140.83
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$100.00	0	.
	\$50,000-\$99,999	17	\$108.53	15	\$105.60
	\$100,000-\$149,999	4	\$116.25	4	\$110.00
	\$150,000 and over	4	\$137.50	5	\$145.00
Size of City	Large	5	\$123.00	5	\$147.00
	Moderate	10	\$118.00	10	\$102.00
	Small	11	\$107.73	8	\$118.63
	Rural	1	\$50.00	1	\$45.00
Gross Income 2019	Under \$50,000	1	\$100.00	1	\$100.00
	\$50,000-99,999	2	\$117.50	3	\$97.67
	\$100,000-199,999	10	\$109.50	5	\$92.20
	\$200,000-399,999	8	\$128.13	8	\$125.00
	\$400,000 & over	5	\$89.00	5	\$145.00
Full-Time Staff	One	8	\$111.88	9	\$93.78
	Two	6	\$112.50	4	\$93.75
	3 or More	12	\$110.83	9	\$144.44
Total		27	\$112.22	24	\$114.54

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	17	\$145.00	19	\$157.11
	Partnership	2	\$125.00	1	\$100.00
	LLC-C Corporation	1	\$150.00	0	.
	LLC-Partnership	1	\$300.00	1	\$300.00
	LLC-S Corporation	6	\$169.17	5	\$171.20
	LLC-Disregarded Entity	2	\$130.00	4	\$110.00
	Professional Corp.	1	\$250.00	1	\$250.00
	S Corporation	8	\$153.75	12	\$168.75
	C Corporation	0	.	1	\$275.00
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$150.00	0	.
	\$50,000-\$99,999	20	\$130.50	26	\$150.58
	\$100,000-\$149,999	8	\$171.88	8	\$136.88
	\$150,000 and over	8	\$203.75	9	\$233.33
Size of City	Large	5	\$202.00	6	\$129.17
	Moderate	14	\$153.21	14	\$174.29
	Small	16	\$144.69	19	\$175.84
	Rural	3	\$150.00	5	\$135.00
Gross Income 2019	Under \$50,000	5	\$119.00	5	\$134.00
	\$50,000-99,999	2	\$107.50	4	\$150.00
	\$100,000-199,999	10	\$156.50	11	\$164.55
	\$200,000-399,999	12	\$172.08	12	\$177.50
	\$400,000 & over	6	\$155.00	9	\$146.78
Full-Time Staff	One	15	\$145.67	17	\$147.94
	Two	7	\$152.86	10	\$176.50
	3 or More	14	\$151.07	15	\$166.73
Total		38	\$155.79	44	\$164.34

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$200.00	10	\$108.00
	Partnership	1	\$100.00	1	\$50.00
	LLC-C Corporation	1	\$150.00	0	.
	LLC-Partnership	1	\$450.00	1	\$250.00
	LLC-S Corporation	3	\$178.33	6	\$114.00
	LLC-Disregarded Entity	0	.	4	\$113.75
	Professional Corp.	0	.	1	\$250.00
	S Corporation	5	\$216.00	11	\$93.18
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	9	\$146.11	20	\$98.15
	\$100,000-\$149,999	2	\$187.50	9	\$116.67
	\$150,000 and over	6	\$280.00	5	\$154.00
Size of City	Large	2	\$152.50	9	\$122.78
	Moderate	6	\$187.50	10	\$125.50
	Small	8	\$226.88	14	\$95.64
	Rural	1	\$125.00	2	\$75.00
Gross Income 2019	Under \$50,000	1	\$300.00	0	.
	\$50,000-99,999	2	\$187.50	3	\$77.67
	\$100,000-199,999	2	\$127.50	11	\$105.00
	\$200,000-399,999	5	\$173.00	12	\$124.17
	\$400,000 & over	5	\$205.00	7	\$95.86
Full-Time Staff	One	3	\$183.33	12	\$99.42
	Two	5	\$151.00	9	\$102.22
	3 or More	8	\$201.88	13	\$114.31
Total		17	\$198.24	35	\$109.97

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	4	\$140.00	4	\$133.75
	Partnership	2	\$150.00	0	.
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$450.00	1	\$450.00
	LLC-S Corporation	2	\$176.00	1	\$50.00
	LLC-Disregarded Entity	1	\$75.00	0	.
	Professional Corp.	1	\$250.00	1	\$250.00
	S Corporation	4	\$212.50	5	\$155.00
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	9	\$156.67	8	\$130.63
	\$100,000-\$149,999	1	\$250.00	2	\$207.50
	\$150,000 and over	5	\$235.00	2	\$300.00
Size of City	Large	3	\$216.67	4	\$168.75
	Moderate	8	\$173.13	5	\$204.00
	Small	5	\$190.40	3	\$121.67
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	2	\$57.50
	\$100,000-199,999	3	\$161.67	1	\$100.00
	\$200,000-399,999	4	\$162.50	3	\$205.00
	\$400,000 & over	6	\$183.67	4	\$168.75
Full-Time Staff	One	2	\$130.00	1	\$65.00
	Two	4	\$150.00	4	\$126.25
	3 or More	9	\$186.33	6	\$173.33
Total		16	\$186.69	12	\$171.67



## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$127.50	7	\$134.29
	Partnership	1	\$75.00	1	\$50.00
	LLC-C Corporation	1	\$250.00	1	\$150.00
	LLC-Partnership	1	\$500.00	1	\$250.00
	LLC-S Corporation	1	\$125.00	2	\$67.50
	LLC-Disregarded Entity	0	.	3	\$128.33
	Professional Corp.	0	.	0	.
	S Corporation	4	\$168.75	7	\$168.57
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	1	\$200.00
	\$50,000-\$99,999	9	\$117.78	12	\$95.00
	\$100,000-\$149,999	3	\$163.33	5	\$183.00
	\$150,000 and over	3	\$300.00	5	\$179.00
Size of City	Large	2	\$117.50	5	\$129.00
	Moderate	6	\$215.00	11	\$144.55
	Small	6	\$129.17	6	\$127.50
	Rural	1	\$150.00	1	\$150.00
Gross Income 2019	Under \$50,000	1	\$75.00	1	\$200.00
	\$50,000-99,999	2	\$75.00	2	\$75.00
	\$100,000-199,999	2	\$80.00	4	\$113.75
	\$200,000-399,999	4	\$191.25	9	\$141.11
	\$400,000 & over	4	\$181.25	5	\$155.00
Full-Time Staff	One	4	\$93.75	3	\$141.67
	Two	3	\$111.67	7	\$124.29
	3 or More	7	\$177.14	12	\$133.75
Total		15	\$163.33	23	\$136.96

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$200.00	4	\$133.75
	Partnership	0	.	0	.
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	1	\$500.00
	LLC-S Corporation	0	.	0	.
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	0	.	0	.
	S Corporation	2	\$112.50	1	\$150.00
	C Corporation	1	\$275.00	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	3	\$116.67	2	\$127.50
	\$100,000-\$149,999	1	\$150.00	2	\$140.00
	\$150,000 and over	3	\$225.00	2	\$325.00
Size of City	Large	1	\$75.00	0	.
	Moderate	2	\$212.50	4	\$208.75
	Small	3	\$175.00	1	\$200.00
	Rural	1	\$150.00	1	\$150.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	1	\$250.00	0	.
	\$100,000-199,999	3	\$141.67	0	.
	\$200,000-399,999	1	\$200.00	2	\$165.00
	\$400,000 & over	2	\$150.00	2	\$150.00
Full-Time Staff	One	1	\$275.00	0	.
	Two	3	\$175.00	2	\$127.50
	3 or More	3	\$125.00	3	\$143.33
Total		7	\$167.86	6	\$197.50

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	6	\$215.83
	Partnership	0	.
	LLC-C Corporation	0	.
	LLC-Partnership	1	\$600.00
	LLC-S Corporation	0	.
	LLC-Disregarded Entity	3	\$183.33
	Professional Corp.	1	\$250.00
	S Corporation	4	\$293.75
	C Corporation	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.
	\$50,000-\$99,999	6	\$192.50
	\$100,000-\$149,999	3	\$230.00
	\$150,000 and over	6	\$337.50
Size of City	Large	3	\$216.67
	Moderate	5	\$254.00
	Small	6	\$279.17
	Rural	1	\$275.00
Gross Income 2019	Under \$50,000	1	\$250.00
	\$50,000-99,999	1	\$150.00
	\$100,000-199,999	1	\$150.00
	\$200,000-399,999	5	\$228.00
	\$400,000 & over	4	\$293.75
Full-Time Staff	One	2	\$200.00
	Two	4	\$188.75
	3 or More	8	\$264.38
Total		15	\$258.00

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### ***SOUTH ATLANTIC***

		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	29.1	1.5	1.7	1.0	\$78,623
	Partnership	22.0	2.0	1.0	1.0	\$49,750
	LLC-C Corporation	26.4	2.5	1.0	1.0	\$97,917
	LLC-Partnership	21.0	2.3	1.0	1.8	\$46,730
	LLC-S Corporation	21.3	4.1	1.5	1.4	\$128,649
	LLC-Disregarded Entity	21.3	1.8	1.3	1.0	\$55,758
	Professional Corp.	37.5	2.5	2.0	1.3	\$118,822
	S Corporation	29.7	3.2	1.8	1.3	\$129,372
	C Corporation	25.6	3.4	1.3	1.3	\$116,845
Median Household Income for Clients of Your Practice	Under \$50,000	22.3	1.6	1.0	1.0	\$58,722
	\$50,000-\$99,999	26.2	2.8	1.7	1.3	\$97,136
	\$100,000-\$149,999	27.9	3.2	1.7	1.3	\$113,674
	\$150,000 and over	27.2	2.8	1.3	1.2	\$141,094
Size of City	Large	26.8	3.2	1.5	1.2	\$133,622
	Moderate	25.8	3.0	1.6	1.3	\$98,166
	Small	29.4	2.4	1.6	1.2	\$92,238
	Rural	25.6	1.8	1.9	1.1	\$78,126
Gross Income 2019	Under \$50,000	23.5	1.1	1.3	1.1	\$22,628
	\$50,000-99,999	28.4	1.2	1.2	1.0	\$61,831
	\$100,000-199,999	27.4	2.0	1.1	1.3	\$93,567
	\$200,000-399,999	26.1	2.8	1.6	1.2	\$130,434
	\$400,000 & over	26.1	5.2	2.1	1.7	\$176,883
Full-Time Staff	One	28.0	1.0	1.7	1.0	\$115,267
	Two	29.6	2.0	1.1	1.3	\$101,566
	3 or More	25.4	5.0	1.8	1.5	\$106,163
Total		26.8	2.9	1.6	1.3	\$109,124

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### ***SOUTH ATLANTIC***

		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	\$110,650	\$46,243	\$115,982	\$54,631
	Partnership	\$99,500	\$30,000	\$105,000	\$35,000
	LLC-C Corporation	\$171,625	\$88,625	\$175,500	\$93,250
	LLC-Partnership	\$160,095	\$51,013	\$160,000	\$70,000
	LLC-S Corporation	\$411,075	\$127,465	\$429,441	\$147,627
	LLC-Disregarded Entity	\$57,182	\$32,748	\$72,700	\$41,100
	Professional Corp.	\$338,156	\$86,576	\$360,000	\$91,667
	S Corporation	\$370,827	\$162,264	\$395,355	\$136,684
	C Corporation	\$231,409	\$31,500	\$206,800	\$37,750
Median Household Income for Clients of Your Practice	Under \$50,000	\$82,793	\$36,768	\$82,500	\$37,000
	\$50,000-\$99,999	\$242,237	\$100,499	\$252,434	\$112,800
	\$100,000-\$149,999	\$324,640	\$78,349	\$354,502	\$89,517
	\$150,000 and over	\$320,820	\$164,115	\$308,750	\$111,443
Size of City	Large	\$338,556	\$143,513	\$342,084	\$116,995
	Moderate	\$292,556	\$110,349	\$314,131	\$127,209
	Small	\$189,466	\$70,102	\$182,765	\$78,000
	Rural	\$141,705	\$34,670	\$159,258	\$44,075
Gross Income 2019	Under \$50,000	\$25,291	\$13,558	\$29,328	\$16,036
	\$50,000-99,999	\$67,937	\$34,582	\$75,970	\$42,404
	\$100,000-199,999	\$149,372	\$66,608	\$156,870	\$76,789
	\$200,000-399,999	\$294,656	\$90,789	\$303,318	\$100,825
	\$400,000 & over	\$718,878	\$265,925	\$736,334	\$234,880
Full-Time Staff	One	\$110,973	\$49,015	\$117,090	\$55,816
	Two	\$211,405	\$100,766	\$215,687	\$97,541
	3 or More	\$512,429	\$188,938	\$517,930	\$172,886
Total		\$280,096	\$108,822	\$291,590	\$106,883

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### ***SOUTH ATLANTIC***

		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	4.1%	1.9%	58.2%	12.7%
	LLC-C Corporation	15.5%	2.5%	64.5%	.5%
	LLC-Partnership	16.7%	.0%	59.9%	1.5%
	LLC-S Corporation	6.4%	1.5%	52.2%	9.9%
	LLC-Disregarded Entity	1.7%	.7%	56.0%	23.0%
	Professional Corp.	3.4%	.0%	37.0%	.4%
	S Corporation	5.0%	2.9%	49.4%	10.6%
Median Household Income for Clients of Your Practice	Under \$50,000	3.8%	.0%	62.5%	17.8%
	\$50,000-\$99,999	6.6%	2.5%	50.8%	11.5%
	\$100,000-\$149,999	6.3%	3.0%	52.0%	7.8%
	\$150,000 and over	2.9%	1.3%	50.8%	12.6%
Size of City	Large	4.4%	1.0%	47.8%	10.5%
	Moderate	6.1%	2.6%	55.8%	11.1%
	Small	3.4%	3.2%	59.6%	4.5%
	Rural	9.0%	3.0%	48.7%	15.6%
Gross Income 2019	Under \$50,000	2.0%	.0%	58.0%	15.8%
	\$50,000-99,999	5.8%	2.2%	51.0%	18.9%
	\$100,000-199,999	5.9%	1.8%	61.1%	3.2%
	\$200,000-399,999	4.7%	3.1%	53.9%	6.8%
	\$400,000 & over	6.5%	1.9%	46.0%	10.1%
Full-Time Staff	One	3.8%	1.7%	60.1%	8.6%
	Two	5.5%	3.8%	45.8%	15.1%
	3 or More	6.7%	2.0%	49.0%	9.2%
Total		5.5%	2.1%	52.4%	10.6%

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		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	.8%	14.4%	1.1%	.0%	1.5%
	LLC-C Corporation	.0%	13.0%	2.5%	.0%	.0%
	LLC-Partnership	.0%	20.1%	.0%	.0%	.0%
	LLC-S Corporation	1.0%	16.9%	1.4%	.3%	2.9%
	LLC-Disregarded Entity	.0%	15.3%	1.7%	.0%	.0%
	Professional Corp.	.0%	59.2%	.0%	.0%	.0%
	S Corporation	.3%	21.0%	1.0%	.2%	.8%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	14.5%	1.3%	.0%	.0%
	\$50,000-\$99,999	.3%	20.8%	.9%	.1%	1.3%
	\$100,000-\$149,999	1.0%	22.0%	.8%	.0%	1.0%
	\$150,000 and over	.5%	14.8%	2.0%	.5%	2.7%
Size of City	Large	.8%	23.3%	1.5%	.2%	1.9%
	Moderate	.6%	14.8%	.7%	.1%	1.1%
	Small	.0%	24.0%	1.2%	.0%	2.8%
	Rural	.3%	14.8%	1.9%	.6%	.2%
Gross Income 2019	Under \$50,000	.0%	23.3%	.8%	.0%	.0%
	\$50,000-99,999	.4%	12.0%	.9%	.4%	2.5%
	\$100,000-199,999	.1%	24.4%	1.8%	.0%	.0%
	\$200,000-399,999	.8%	21.1%	1.0%	.5%	.6%
	\$400,000 & over	1.0%	17.5%	1.2%	.0%	3.0%
Full-Time Staff	One	.2%	19.3%	1.2%	.3%	1.4%
	Two	.8%	11.3%	1.2%	.1%	1.3%
	3 or More	.8%	22.2%	1.2%	.1%	1.7%
Total		.6%	19.0%	1.2%	.2%	1.5%

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		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	2.5%	1.5%	.0%	1.4%
	LLC-C Corporation	1.5%	.0%	.0%	.0%
	LLC-Partnership	1.8%	.0%	.0%	.0%
	LLC-S Corporation	6.9%	.2%	.0%	.4%
	LLC-Disregarded Entity	1.7%	.0%	.0%	.0%
	Professional Corp.	.0%	.0%	.0%	.0%
	S Corporation	5.4%	2.2%	.1%	1.1%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.3%	.0%	.0%
	\$50,000-\$99,999	4.7%	.2%	.0%	.4%
	\$100,000-\$149,999	4.3%	.8%	.0%	1.0%
	\$150,000 and over	7.1%	3.3%	.1%	1.4%
Size of City	Large	4.4%	3.1%	.1%	1.0%
	Moderate	6.3%	.2%	.0%	.8%
	Small	.4%	.0%	.0%	.8%
	Rural	5.7%	.0%	.0%	.3%
Gross Income 2019	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-99,999	4.1%	1.6%	.0%	.3%
	\$100,000-199,999	1.7%	.1%	.0%	.0%
	\$200,000-399,999	7.0%	.3%	.0%	.2%
	\$400,000 & over	7.8%	3.1%	.1%	1.8%
Full-Time Staff	One	2.5%	.9%	.0%	.1%
	Two	7.2%	5.8%	.0%	2.2%
	3 or More	6.0%	.1%	.1%	1.0%
Total		4.9%	1.2%	.0%	.8%



## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### ***SOUTH ATLANTIC***

		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	\$594	\$558	\$79	\$93
	LLC-C Corporation	\$463	\$375	\$58	\$94
	LLC-Partnership	\$250	.	\$125	\$150
	LLC-S Corporation	\$967	\$422	\$107	\$121
	LLC-Disregarded Entity	\$433	\$330	\$95	\$105
	Professional Corp.	\$617	\$225	\$45	\$45
	S Corporation	\$1,146	\$358	\$90	\$104
	C Corporation	\$1,000	\$1,000	\$25	\$25
Median Household Income for Clients of Your Practice	Under \$50,000	\$525	\$413	\$65	\$127
	\$50,000-\$99,999	\$909	\$355	\$86	\$96
	\$100,000-\$149,999	\$992	\$352	\$76	\$94
	\$150,000 and over	\$721	\$662	\$116	\$129
Size of City	Large	\$807	\$470	\$108	\$126
	Moderate	\$980	\$356	\$83	\$91
	Small	\$654	\$396	\$69	\$74
	Rural	\$944	\$517	\$66	\$98
Gross Income 2019	Under \$50,000	.	.	\$63	\$67
	\$50,000-99,999	\$567	\$291	\$92	\$105
	\$100,000-199,999	\$620	\$550	\$66	\$88
	\$200,000-399,999	\$883	\$439	\$82	\$126
	\$400,000 & over	\$1,322	\$444	\$110	\$106
Full-Time Staff	One	\$404	\$284	\$81	\$104
	Two	\$800	\$568	\$61	\$91
	3 or More	\$988	\$416	\$104	\$114
Total		\$856	\$421	\$89	\$104

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		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	\$124	\$629	\$304	\$211	\$492
	LLC-C Corporation	\$118	\$700	\$301	\$118	\$381
	LLC-Partnership	\$50	\$550	\$250	\$250	.
	LLC-S Corporation	\$205	\$654	\$371	\$235	\$681
	LLC-Disregarded Entity	.	\$412	\$286	\$161	\$550
	Professional Corp.	\$45	\$388	\$275	\$242	\$513
	S Corporation	\$109	\$750	\$342	\$248	\$635
	C Corporation	\$25	\$1,500	\$540	\$440	\$750
Median Household Income for Clients of Your Practice	Under \$50,000	\$150	\$675	\$175	\$113	\$303
	\$50,000-\$99,999	\$101	\$768	\$293	\$206	\$540
	\$100,000-\$149,999	\$82	\$587	\$301	\$236	\$511
	\$150,000 and over	\$222	\$728	\$500	\$311	\$823
Size of City	Large	\$146	\$778	\$461	\$301	\$846
	Moderate	\$108	\$627	\$269	\$203	\$482
	Small	\$127	\$564	\$278	\$193	\$391
	Rural	\$85	\$816	\$233	\$155	\$498
Gross Income 2019	Under \$50,000	.	\$875	\$209	\$124	.
	\$50,000-99,999	\$192	\$705	\$315	\$207	\$433
	\$100,000-199,999	\$107	\$617	\$262	\$187	\$523
	\$200,000-399,999	\$144	\$736	\$299	\$252	\$659
	\$400,000 & over	\$73	\$769	\$459	\$291	\$746
Full-Time Staff	One	\$135	\$636	\$290	\$190	\$578
	Two	\$65	\$677	\$396	\$267	\$604
	3 or More	\$133	\$750	\$373	\$261	\$633
Total		\$121	\$688	\$339	\$234	\$596

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		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	\$665	\$867	\$763	\$32	\$148
	LLC-C Corporation	\$1,010	\$1,210	\$1,073	\$49	\$172
	LLC-Partnership	\$475	\$475	\$475	\$150	\$250
	LLC-S Corporation	\$819	\$960	\$950	\$44	\$198
	LLC-Disregarded Entity	\$567	\$635	\$612	\$38	\$243
	Professional Corp.	\$550	\$550	\$550	\$20	\$163
	S Corporation	\$828	\$863	\$811	\$43	\$191
	C Corporation	\$1,025	\$1,489	\$1,225	\$50	\$509
Median Household Income for Clients of Your Practice	Under \$50,000	\$535	\$565	\$594	\$40	\$154
	\$50,000-\$99,999	\$699	\$766	\$774	\$37	\$170
	\$100,000-\$149,999	\$759	\$985	\$840	\$36	\$218
	\$150,000 and over	\$986	\$1,098	\$1,045	\$71	\$266
Size of City	Large	\$1,033	\$1,143	\$1,104	\$53	\$247
	Moderate	\$621	\$734	\$655	\$30	\$161
	Small	\$528	\$783	\$648	\$36	\$190
	Rural	\$728	\$791	\$821	\$42	\$171
Gross Income 2019	Under \$50,000	\$781	\$640	\$567	\$20	\$190
	\$50,000-99,999	\$536	\$640	\$664	\$35	\$208
	\$100,000-199,999	\$650	\$711	\$677	\$37	\$182
	\$200,000-399,999	\$880	\$939	\$988	\$46	\$182
	\$400,000 & over	\$896	\$1,081	\$1,034	\$25	\$215
Full-Time Staff	One	\$695	\$713	\$763	\$39	\$178
	Two	\$810	\$991	\$879	\$33	\$212
	3 or More	\$830	\$1,008	\$895	\$51	\$217
Total		\$770	\$901	\$836	\$42	\$198

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		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	\$82	\$97	\$36	\$276	\$53
	LLC-C Corporation	\$92	\$109	\$72	\$119	\$66
	LLC-Partnership	\$250	\$250	\$150	.	\$150
	LLC-S Corporation	\$122	\$152	\$98	\$274	\$80
	LLC-Disregarded Entity	\$133	\$170	\$106	.	.
	Professional Corp.	\$150	\$170	\$250	\$163	\$50
	S Corporation	\$128	\$157	\$75	\$210	\$85
	C Corporation	\$163	\$400	\$100	\$400	\$38
Median Household Income for Clients of Your Practice	Under \$50,000	\$113	\$66	\$105	\$129	\$53
	\$50,000-\$99,999	\$98	\$128	\$67	\$132	\$70
	\$100,000-\$149,999	\$117	\$161	\$74	\$215	\$57
	\$150,000 and over	\$166	\$221	\$114	\$743	\$119
Size of City	Large	\$150	\$211	\$98	\$326	\$100
	Moderate	\$66	\$108	\$43	\$155	\$55
	Small	\$106	\$117	\$66	\$359	\$52
	Rural	\$133	\$114	\$124	\$151	\$59
Gross Income 2019	Under \$50,000	\$200	\$118	\$175	.	.
	\$50,000-99,999	\$92	\$129	\$57	\$481	\$59
	\$100,000-199,999	\$89	\$125	\$73	\$167	\$70
	\$200,000-399,999	\$149	\$173	\$108	\$253	\$60
	\$400,000 & over	\$81	\$139	\$64	\$197	\$92
Full-Time Staff	One	\$101	\$124	\$66	\$438	\$57
	Two	\$117	\$149	\$82	\$163	\$52
	3 or More	\$134	\$168	\$89	\$240	\$84
Total		\$116	\$147	\$78	\$244	\$73

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		Schedule SE (Self Employment Tax) Average Fee
		Mean
Type of Practice	Sole Proprietor	\$32
	LLC-C Corporation	\$43
	LLC-Partnership	\$150
	LLC-S Corporation	\$36
	LLC-Disregarded Entity	\$35
	Professional Corp.	\$35
	S Corporation	\$61
	C Corporation	\$38
Median Household Income for Clients of Your Practice	Under \$50,000	\$51
	\$50,000-\$99,999	\$41
	\$100,000-\$149,999	\$36
	\$150,000 and over	\$81
Size of City	Large	\$61
	Moderate	\$32
	Small	\$40
	Rural	\$44
Gross Income 2019	Under \$50,000	\$25
	\$50,000-99,999	\$34
	\$100,000-199,999	\$65
	\$200,000-399,999	\$39
	\$400,000 & over	\$30
Full-Time Staff	One	\$36
	Two	\$26
	3 or More	\$66
Total		\$46

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### ***SOUTH ATLANTIC***

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$87.14	4	\$90.00
	Partnership	1	\$50.00	1	\$50.00
	LLC-C Corporation	3	\$66.67	2	\$82.50
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	14	\$129.14	14	\$92.71
	LLC-Disregarded Entity	2	\$57.50	3	\$78.33
	Professional Corp.	1	\$40.00	0	.
	S Corporation	9	\$88.89	11	\$96.36
	C Corporation	2	\$97.50	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	4	\$72.50	3	\$80.00
	\$50,000-\$99,999	17	\$120.29	11	\$90.91
	\$100,000-\$149,999	10	\$85.50	15	\$101.60
	\$150,000 and over	8	\$78.50	7	\$72.00
Size of City	Large	13	\$72.92	12	\$81.58
	Moderate	16	\$123.75	12	\$97.00
	Small	2	\$55.00	4	\$111.25
	Rural	8	\$97.50	8	\$85.00
Gross Income 2019	Under \$50,000	3	\$51.67	2	\$80.00
	\$50,000-99,999	10	\$81.00	7	\$67.14
	\$100,000-199,999	8	\$95.00	9	\$100.56
	\$200,000-399,999	6	\$106.67	7	\$98.57
	\$400,000 & over	10	\$92.30	9	\$100.44
Full-Time Staff	One	12	\$84.58	11	\$101.36
	Two	6	\$93.33	6	\$82.50
	3 or More	17	\$108.41	18	\$88.50
Total		39	\$97.90	36	\$90.78

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	9	\$132.22	12	\$175.42
	Partnership	0	.	1	\$100.00
	LLC-C Corporation	3	\$98.33	3	\$96.67
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	15	\$166.53	22	\$170.32
	LLC-Disregarded Entity	4	\$95.00	4	\$95.00
	Professional Corp.	1	\$285.00	0	.
	S Corporation	20	\$159.00	19	\$175.53
	C Corporation	1	\$100.00	2	\$87.50
Median Household Income for Clients of Your Practice	Under \$50,000	3	\$90.00	4	\$122.50
	\$50,000-\$99,999	14	\$150.36	26	\$168.08
	\$100,000-\$149,999	21	\$160.71	20	\$156.20
	\$150,000 and over	14	\$148.43	13	\$165.23
Size of City	Large	22	\$159.00	27	\$162.15
	Moderate	18	\$162.78	22	\$179.27
	Small	6	\$115.00	6	\$146.67
	Rural	7	\$115.71	8	\$116.25
Gross Income 2019	Under \$50,000	5	\$93.00	5	\$105.00
	\$50,000-99,999	11	\$117.27	14	\$137.86
	\$100,000-199,999	11	\$152.73	11	\$165.00
	\$200,000-399,999	8	\$161.25	12	\$162.92
	\$400,000 & over	15	\$181.87	15	\$194.53
Full-Time Staff	One	18	\$140.00	21	\$163.10
	Two	7	\$130.00	11	\$150.00
	3 or More	24	\$168.88	27	\$173.41
Total		53	\$149.58	63	\$160.83

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$337.50	8	\$103.75
	Partnership	0	.	1	\$100.00
	LLC-C Corporation	0	.	2	\$82.50
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	11	\$143.09	17	\$124.29
	LLC-Disregarded Entity	0	.	3	\$62.00
	Professional Corp.	0	.	1	\$325.00
	S Corporation	4	\$193.75	22	\$102.95
	C Corporation	1	\$100.00	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$112.50	3	\$80.00
	\$50,000-\$99,999	6	\$216.67	18	\$119.44
	\$100,000-\$149,999	7	\$150.57	20	\$109.95
	\$150,000 and over	3	\$181.67	13	\$107.31
Size of City	Large	5	\$149.00	20	\$111.00
	Moderate	8	\$216.75	19	\$109.95
	Small	2	\$125.00	7	\$109.29
	Rural	3	\$131.67	9	\$112.22
Gross Income 2019	Under \$50,000	1	\$75.00	5	\$64.00
	\$50,000-99,999	2	\$160.00	10	\$119.10
	\$100,000-199,999	4	\$206.25	11	\$107.27
	\$200,000-399,999	5	\$185.00	10	\$103.00
	\$400,000 & over	4	\$198.75	13	\$133.38
Full-Time Staff	One	5	\$189.00	18	\$114.50
	Two	2	\$112.50	8	\$87.50
	3 or More	10	\$180.40	28	\$116.54
Total		18	\$173.56	55	\$110.62



## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$216.00	3	\$168.33
	Partnership	0	.	0	.
	LLC-C Corporation	1	\$90.00	0	.
	LLC-Partnership	1	\$75.00	0	.
	LLC-S Corporation	11	\$125.64	6	\$129.83
	LLC-Disregarded Entity	1	\$140.00	1	\$100.00
	Professional Corp.	0	.	0	.
	S Corporation	8	\$209.38	2	\$135.00
	C Corporation	1	\$100.00	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$95.00	1	\$100.00
	\$50,000-\$99,999	10	\$193.00	3	\$175.00
	\$100,000-\$149,999	9	\$146.00	8	\$116.75
	\$150,000 and over	6	\$172.17	1	\$195.00
Size of City	Large	5	\$156.60	2	\$100.00
	Moderate	14	\$189.21	6	\$151.50
	Small	4	\$116.25	2	\$125.00
	Rural	5	\$129.00	3	\$131.67
Gross Income 2019	Under \$50,000	1	\$35.00	3	\$125.00
	\$50,000-99,999	3	\$206.67	2	\$135.00
	\$100,000-199,999	7	\$165.71	0	.
	\$200,000-399,999	7	\$135.00	3	\$141.67
	\$400,000 & over	6	\$230.50	2	\$150.00
Full-Time Staff	One	7	\$156.43	5	\$134.00
	Two	3	\$148.33	1	\$75.00
	3 or More	18	\$166.78	7	\$144.14
Total		28	\$162.21	13	\$134.92

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	4	\$140.00	7	\$112.86
	Partnership	0	.	1	\$100.00
	LLC-C Corporation	0	.	1	\$90.00
	LLC-Partnership	0	.	1	\$75.00
	LLC-S Corporation	7	\$137.14	18	\$113.17
	LLC-Disregarded Entity	0	.	2	\$75.00
	Professional Corp.	0	.	0	.
	S Corporation	8	\$167.50	8	\$85.63
	C Corporation	3	\$191.33	2	\$87.50
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$112.50	2	\$87.50
	\$50,000-\$99,999	7	\$152.71	17	\$116.41
	\$100,000-\$149,999	8	\$155.00	13	\$90.69
	\$150,000 and over	5	\$180.00	7	\$99.14
Size of City	Large	7	\$142.86	16	\$102.13
	Moderate	7	\$176.29	15	\$108.53
	Small	5	\$173.00	3	\$100.00
	Rural	3	\$111.67	6	\$90.00
Gross Income 2019	Under \$50,000	3	\$103.33	2	\$60.00
	\$50,000-99,999	2	\$162.50	7	\$101.43
	\$100,000-199,999	2	\$167.50	9	\$95.00
	\$200,000-399,999	7	\$139.29	8	\$112.50
	\$400,000 & over	6	\$160.83	10	\$108.90
Full-Time Staff	One	7	\$179.86	11	\$96.82
	Two	2	\$137.50	5	\$90.00
	3 or More	13	\$146.15	22	\$107.82
Total		22	\$156.09	40	\$102.55

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$162.50	1	\$175.00
	Partnership	0	.	0	.
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	5	\$126.80	2	\$150.00
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	0	.	0	.
	S Corporation	1	\$300.00	1	\$325.00
	C Corporation	2	\$87.50	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$112.50	1	\$100.00
	\$50,000-\$99,999	4	\$137.50	1	\$175.00
	\$100,000-\$149,999	3	\$119.67	2	\$150.00
	\$150,000 and over	1	\$300.00	1	\$325.00
Size of City	Large	4	\$137.50	2	\$187.50
	Moderate	4	\$152.25	1	\$250.00
	Small	1	\$175.00	1	\$175.00
	Rural	1	\$100.00	1	\$100.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	2	\$137.50	0	.
	\$100,000-199,999	1	\$150.00	0	.
	\$200,000-399,999	3	\$116.67	2	\$137.50
	\$400,000 & over	3	\$200.00	3	\$208.33
Full-Time Staff	One	2	\$125.00	1	\$100.00
	Two	2	\$212.50	0	.
	3 or More	6	\$126.50	4	\$200.00
Total		10	\$143.40	5	\$180.00

## REGIONAL CLIENT SERVICES

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

#### ***SOUTH ATLANTIC***

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	5	\$160.00
	Partnership	0	.
	LLC-C Corporation	1	\$90.00
	LLC-Partnership	0	.
	LLC-S Corporation	8	\$176.75
	LLC-Disregarded Entity	0	.
	Professional Corp.	0	.
	S Corporation	5	\$205.00
	C Corporation	1	\$100.00
Median Household Income for Clients of Your Practice	Under \$50,000	3	\$113.33
	\$50,000-\$99,999	8	\$175.00
	\$100,000-\$149,999	5	\$148.00
	\$150,000 and over	4	\$237.25
Size of City	Large	5	\$198.80
	Moderate	8	\$187.50
	Small	3	\$133.33
	Rural	4	\$133.75
Gross Income 2019	Under \$50,000	2	\$137.50
	\$50,000-99,999	2	\$172.50
	\$100,000-199,999	3	\$121.67
	\$200,000-399,999	6	\$161.67
	\$400,000 & over	7	\$210.57
Full-Time Staff	One	5	\$134.00
	Two	3	\$150.00
	3 or More	12	\$192.42
Total		20	\$171.45

## 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%
Total		.3%	14.8%	3.0%	.0%	.0%



## 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%
Total		.3%	.0%	.0%	.6%

## 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
Total		\$3,975	\$313	\$64	\$86

## 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
Total		4	\$82.50	5	\$81.00

## 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
Total		5	\$146.00	5	\$164.00



## 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
Total		3	\$173.33	3	\$95.00

## 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
Total		3	\$203.33	1	\$255.00

## 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
Total		4	\$167.50	4	\$110.00

## 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
Total		2	\$215.00	2	\$112.50

## 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

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### WEST 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	26.9	2.0	1.6	1.0	\$63,853
	Partnership	27.0	4.0	1.0	1.0	.
	LLC-C Corporation	36.0	3.0	.	1.0	.
	LLC-Partnership	16.5	7.5	1.5	1.5	\$62,500
	LLC-S Corporation	21.8	3.7	1.6	1.0	\$164,411
	LLC-Disregarded Entity	20.5	1.8	1.0	1.3	\$93,443
	Professional Corp.	38.0	5.0	1.0	2.0	\$75,000
	S Corporation	33.1	3.4	1.7	1.2	\$119,046
	C Corporation	28.3	3.8	1.0	2.2	\$67,962
Median Household Income for Clients of Your Practice	Under \$50,000	24.1	1.7	1.0	1.1	\$54,547
	\$50,000-\$99,999	27.8	3.2	1.4	1.3	\$92,394
	\$100,000-\$149,999	23.7	3.7	1.4	1.2	\$123,097
	\$150,000 and over	28.4	2.7	1.6	1.1	\$104,355
Size of City	Large	25.5	3.2	1.5	1.2	\$94,261
	Moderate	28.4	3.7	1.6	1.2	\$105,920
	Small	27.4	2.2	1.2	1.2	\$92,871
	Rural	24.2	1.0	1.0	1.0	\$83,643
Gross Income 2019	Under \$50,000	28.0	1.0	1.0	1.0	\$21,026
	\$50,000-99,999	24.7	1.4	1.3	1.0	\$75,184
	\$100,000-199,999	33.4	2.1	1.3	1.3	\$72,244
	\$200,000-399,999	28.8	3.3	1.3	1.3	\$143,749
	\$400,000 & over	30.9	6.5	2.0	1.8	\$123,660
Full-Time Staff	One	26.1	1.0	1.7	1.0	\$115,088
	Two	29.7	2.0	1.5	1.4	\$90,762
	3 or More	28.3	5.1	1.4	1.3	\$83,834
Total		26.8	3.0	1.4	1.2	\$97,479

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### WEST 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	\$132,585	\$51,807	\$145,183	\$57,440
	LLC-C Corporation	\$90,000	\$30,000	\$90,000	\$30,000
	LLC-Partnership	\$750,000	\$300,000	\$895,000	\$425,000
	LLC-S Corporation	\$346,144	\$150,038	\$371,750	\$172,000
	LLC-Disregarded Entity	\$101,529	\$34,672	\$100,500	\$51,000
	Professional Corp.	\$375,000	\$75,000	\$410,000	\$100,000
	S Corporation	\$379,222	\$101,627	\$395,699	\$112,659
	C Corporation	\$279,620	\$201,581	\$480,077	\$47,354
Median Household Income for Clients of Your Practice	Under \$50,000	\$94,880	\$40,322	\$98,200	\$40,100
	\$50,000-\$99,999	\$254,967	\$63,020	\$273,563	\$74,370
	\$100,000-\$149,999	\$300,373	\$118,809	\$306,222	\$119,261
	\$150,000 and over	\$265,919	\$178,210	\$393,737	\$139,004
Size of City	Large	\$255,413	\$119,611	\$324,029	\$83,053
	Moderate	\$343,379	\$101,272	\$389,563	\$130,000
	Small	\$135,029	\$70,715	\$142,083	\$74,273
	Rural	\$83,643	\$33,624	\$75,000	\$33,250
Gross Income 2019	Under \$50,000	\$30,154	\$18,781	\$38,518	\$26,674
	\$50,000-99,999	\$75,429	\$32,393	\$69,889	\$37,944
	\$100,000-199,999	\$128,975	\$115,261	\$218,916	\$44,455
	\$200,000-399,999	\$317,377	\$116,407	\$342,000	\$134,542
	\$400,000 & over	\$709,459	\$199,640	\$750,673	\$234,336
Full-Time Staff	One	\$115,088	\$62,434	\$120,712	\$69,326
	Two	\$181,524	\$66,124	\$185,749	\$67,000
	3 or More	\$436,927	\$159,053	\$545,633	\$143,697
Total		\$249,315	\$97,801	\$289,287	\$94,342

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### WEST 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	9.7%	2.3%	59.1%	3.8%
	LLC-Partnership	5.0%	.0%	40.0%	5.0%
	LLC-S Corporation	14.3%	3.3%	31.4%	24.5%
	LLC-Disregarded Entity	2.0%	.0%	79.0%	1.7%
	S Corporation	4.4%	4.6%	39.3%	11.9%
	C Corporation	4.5%	1.5%	50.3%	18.8%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	3.3%	83.8%	1.5%
	\$50,000-\$99,999	4.5%	3.0%	58.5%	9.2%
	\$100,000-\$149,999	5.0%	3.3%	31.2%	15.7%
	\$150,000 and over	16.9%	.6%	31.8%	19.4%
Size of City	Large	5.9%	1.5%	40.8%	15.7%
	Moderate	12.9%	2.8%	52.8%	8.1%
	Small	2.5%	3.5%	59.5%	4.3%
	Rural	1.3%	3.3%	56.8%	22.5%
Gross Income 2019	Under \$50,000	.0%	.0%	57.7%	2.0%
	\$50,000-99,999	2.2%	4.2%	61.0%	.0%
	\$100,000-199,999	2.0%	4.4%	52.9%	13.0%
	\$200,000-399,999	5.8%	.4%	57.0%	14.0%
	\$400,000 & over	10.0%	1.0%	38.7%	15.7%
Full-Time Staff	One	2.2%	3.4%	63.8%	2.1%
	Two	19.3%	2.7%	37.4%	13.6%
	3 or More	5.9%	1.9%	44.2%	15.3%
Total		7.1%	2.5%	50.1%	11.9%



## REGIONAL CLIENT SERVICES

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

#### WEST 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	.0%	21.3%	.9%	.0%	.5%
	LLC-Partnership	.0%	10.0%	10.0%	.0%	10.0%
	LLC-S Corporation	1.0%	15.0%	5.0%	1.7%	3.3%
	LLC-Disregarded Entity	.2%	11.7%	.0%	.0%	3.3%
	S Corporation	2.5%	24.1%	3.9%	.0%	.0%
	C Corporation	.0%	23.3%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	8.0%	3.0%	.0%	.0%
	\$50,000-\$99,999	.2%	20.7%	1.1%	.3%	.5%
	\$100,000-\$149,999	3.3%	25.2%	4.8%	.0%	.0%
	\$150,000 and over	.1%	20.0%	1.3%	.0%	3.8%
Size of City	Large	.0%	28.7%	2.4%	.0%	.8%
	Moderate	1.2%	15.4%	2.5%	.5%	.9%
	Small	1.8%	14.7%	1.7%	.0%	2.8%
	Rural	.0%	13.0%	.5%	.0%	.0%
Gross Income 2019	Under \$50,000	.0%	30.0%	3.3%	.0%	.0%
	\$50,000-99,999	.0%	30.0%	.4%	.0%	.0%
	\$100,000-199,999	1.0%	19.5%	1.2%	.0%	.7%
	\$200,000-399,999	2.1%	16.8%	.0%	.0%	2.0%
	\$400,000 & over	.0%	19.0%	4.8%	.0%	3.3%
Full-Time Staff	One	.0%	24.5%	1.0%	.0%	.0%
	Two	1.5%	15.3%	1.4%	.0%	2.4%
	3 or More	1.1%	21.0%	3.8%	.4%	1.7%
Total		.7%	19.8%	2.1%	.2%	1.1%

## REGIONAL CLIENT SERVICES

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

#### WEST 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	1.8%	.0%	.0%	.5%
	LLC-Partnership	20.0%	.0%	.0%	.0%
	LLC-S Corporation	.4%	.0%	.0%	.0%
	LLC-Disregarded Entity	1.8%	.0%	.0%	.3%
	S Corporation	9.4%	.0%	.0%	.0%
	C Corporation	1.3%	.0%	.0%	.5%
Median Household Income for Clients of Your Practice	Under \$50,000	.5%	.0%	.0%	.0%
	\$50,000-\$99,999	1.1%	.0%	.0%	.9%
	\$100,000-\$149,999	11.5%	.0%	.0%	.0%
	\$150,000 and over	5.5%	.0%	.0%	.8%
Size of City	Large	3.5%	.0%	.0%	.7%
	Moderate	3.0%	.0%	.0%	.0%
	Small	9.1%	.0%	.0%	.2%
	Rural	.3%	.0%	.0%	2.5%
Gross Income 2019	Under \$50,000	5.3%	.0%	.0%	1.7%
	\$50,000-99,999	2.2%	.0%	.0%	.0%
	\$100,000-199,999	5.2%	.0%	.0%	.1%
	\$200,000-399,999	1.7%	.0%	.0%	.2%
	\$400,000 & over	7.0%	.0%	.0%	.3%
Full-Time Staff	One	2.7%	.0%	.0%	.4%
	Two	6.2%	.0%	.0%	.1%
	3 or More	4.4%	.0%	.0%	.3%
Total		4.0%	.0%	.0%	.6%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### WEST 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	\$317	\$63	\$78	\$95
	LLC-C Corporation	\$350	.	\$100	\$100
	LLC-Partnership	\$1,800	\$1,500	\$125	\$125
	LLC-S Corporation	\$413	\$325	\$100	\$121
	LLC-Disregarded Entity	\$250	\$450	\$43	\$75
	S Corporation	\$5,250	\$238	\$69	\$109
	C Corporation	\$1,500	\$1,500	\$160	\$168
Median Household Income for Clients of Your Practice	Under \$50,000	\$300	\$88	\$100	\$125
	\$50,000-\$99,999	\$2,769	\$225	\$57	\$89
	\$100,000-\$149,999	\$350	\$158	\$84	\$100
	\$150,000 and over	\$1,267	\$1,250	\$144	\$151
Size of City	Large	\$783	\$758	\$111	\$109
	Moderate	\$719	\$505	\$87	\$116
	Small	\$5,175	\$383	\$67	\$95
	Rural	\$300	\$88	\$62	\$117
Gross Income 2019	Under \$50,000	.	.	\$125	\$50
	\$50,000-99,999	\$3,583	\$125	\$67	\$105
	\$100,000-199,999	\$1,500	\$1,500	\$112	\$138
	\$200,000-399,999	\$500	\$525	\$100	\$129
	\$400,000 & over	\$1,800	\$875	\$105	\$114
Full-Time Staff	One	\$2,775	\$108	\$83	\$118
	Two	\$500	\$750	\$75	\$106
	3 or More	\$865	\$591	\$90	\$107
Total		\$1,470	\$447	\$86	\$110

## REGIONAL CLIENT SERVICES

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

#### WEST 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	\$163	\$304	\$193	\$129	\$308
	LLC-C Corporation	.	\$750	\$750	.	\$550
	LLC-Partnership	\$125	\$1,200	\$468	\$368	\$1,450
	LLC-S Corporation	\$50	\$788	\$422	\$304	\$981
	LLC-Disregarded Entity	\$75	\$488	\$225	\$176	\$475
	S Corporation	\$108	\$638	\$262	\$157	\$469
	C Corporation	.	\$350	\$577	\$455	\$905
Median Household Income for Clients of Your Practice	Under \$50,000	\$163	\$100	\$206	\$117	\$375
	\$50,000-\$99,999	\$75	\$454	\$215	\$144	\$331
	\$100,000-\$149,999	\$150	\$625	\$339	\$166	\$494
	\$150,000 and over	\$125	\$1,010	\$526	\$446	\$1,300
Size of City	Large	.	\$718	\$371	\$261	\$1,014
	Moderate	\$100	\$593	\$301	\$196	\$539
	Small	\$88	\$500	\$289	\$162	\$430
	Rural	\$163	\$100	\$133	\$83	\$375
Gross Income 2019	Under \$50,000	.	\$725	\$220	\$156	.
	\$50,000-99,999	\$133	\$400	\$179	\$126	\$333
	\$100,000-199,999	.	\$388	\$387	\$246	\$532
	\$200,000-399,999	\$150	\$770	\$388	\$288	\$1,069
	\$400,000 & over	\$125	\$817	\$429	\$270	\$825
Full-Time Staff	One	\$142	\$631	\$264	\$189	\$796
	Two	.	\$410	\$377	\$190	\$532
	3 or More	\$100	\$619	\$353	\$238	\$620
Total		\$113	\$569	\$313	\$206	\$629

## REGIONAL CLIENT SERVICES

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

#### WEST 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	\$349	\$535	\$428	\$33	\$173
	LLC-C Corporation	\$1,000	\$1,000	\$1,000	.	.
	LLC-Partnership	\$905	\$938	\$1,063	\$75	\$218
	LLC-S Corporation	\$992	\$1,717	\$1,021	\$60	\$281
	LLC-Disregarded Entity	\$488	\$588	\$581	\$18	\$105
	S Corporation	\$684	\$742	\$753	\$37	\$153
	C Corporation	\$894	\$954	\$891	\$18	\$169
Median Household Income for Clients of Your Practice	Under \$50,000	\$275	\$467	\$425	\$62	\$175
	\$50,000-\$99,999	\$495	\$623	\$546	\$29	\$149
	\$100,000-\$149,999	\$601	\$683	\$661	\$32	\$192
	\$150,000 and over	\$1,080	\$1,525	\$1,200	\$64	\$275
Size of City	Large	\$845	\$1,183	\$918	\$32	\$226
	Moderate	\$621	\$666	\$673	\$44	\$177
	Small	\$511	\$704	\$550	\$10	\$63
	Rural	\$283	\$450	\$450	\$53	\$133
Gross Income 2019	Under \$50,000	\$425	\$775	\$488	\$23	\$142
	\$50,000-99,999	\$422	\$551	\$515	\$22	\$144
	\$100,000-199,999	\$575	\$720	\$652	\$32	\$144
	\$200,000-399,999	\$927	\$920	\$917	\$43	\$263
	\$400,000 & over	\$920	\$991	\$1,061	\$52	\$164
Full-Time Staff	One	\$632	\$719	\$645	\$38	\$179
	Two	\$675	\$1,507	\$831	\$23	\$225
	3 or More	\$695	\$777	\$780	\$43	\$182
Total		\$657	\$859	\$728	\$39	\$180

## REGIONAL CLIENT SERVICES

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

#### WEST 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	\$76	\$104	\$40	\$121	\$82
	LLC-C Corporation	.	.	.	.	.
	LLC-Partnership	\$123	\$123	\$51	\$238	\$58
	LLC-S Corporation	\$175	\$238	\$119	\$189	\$71
	LLC-Disregarded Entity	\$55	\$77	\$20	\$93	\$35
	S Corporation	\$123	\$121	\$55	\$128	\$41
	C Corporation	\$85	\$128	\$88	\$160	\$45
Median Household Income for Clients of Your Practice	Under \$50,000	\$92	\$117	\$56	\$127	\$93
	\$50,000-\$99,999	\$91	\$102	\$35	\$125	\$46
	\$100,000-\$149,999	\$111	\$144	\$30	\$142	\$42
	\$150,000 and over	\$125	\$200	\$129	\$263	\$75
Size of City	Large	\$92	\$137	\$74	\$160	\$52
	Moderate	\$119	\$133	\$52	\$156	\$51
	Small	\$38	\$63	\$42	\$77	\$50
	Rural	\$70	\$107	\$48	\$133	\$93
Gross Income 2019	Under \$50,000	\$77	\$82	\$38	\$108	.
	\$50,000-99,999	\$41	\$102	\$32	\$126	\$40
	\$100,000-199,999	\$75	\$113	\$70	\$133	\$55
	\$200,000-399,999	\$155	\$205	\$129	\$161	.
	\$400,000 & over	\$100	\$101	\$47	\$163	\$51
Full-Time Staff	One	\$93	\$134	\$77	\$160	\$74
	Two	\$48	\$73	\$35	\$85	\$50
	3 or More	\$113	\$132	\$39	\$148	\$52
Total		\$97	\$127	\$58	\$145	\$57

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Schedule SE (Self Employment Tax) Average Fee
		Mean
Type of Practice	Sole Proprietor	\$38
	LLC-C Corporation	.
	LLC-Partnership	\$68
	LLC-S Corporation	\$62
	LLC-Disregarded Entity	\$15
	S Corporation	\$37
	C Corporation	\$10
Median Household Income for Clients of Your Practice	Under \$50,000	\$65
	\$50,000-\$99,999	\$30
	\$100,000-\$149,999	\$35
	\$150,000 and over	\$73
Size of City	Large	\$33
	Moderate	\$42
	Small	\$10
	Rural	\$83
Gross Income 2019	Under \$50,000	\$20
	\$50,000-99,999	\$21
	\$100,000-199,999	\$37
	\$200,000-399,999	\$42
	\$400,000 & over	\$48
Full-Time Staff	One	\$44
	Two	\$35
	3 or More	\$43
Total		\$42

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### WEST S. CENTRAL

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$97.00	5	\$97.00
	LLC-C Corporation	2	\$62.50	0	.
	LLC-Partnership	1	\$125.00	1	\$125.00
	LLC-S Corporation	3	\$78.33	2	\$87.50
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	0	.	0	.
	S Corporation	3	\$75.00	3	\$70.00
	C Corporation	2	\$155.00	3	\$153.33
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00	1	\$50.00
	\$50,000-\$99,999	6	\$84.17	5	\$88.00
	\$100,000-\$149,999	4	\$100.00	3	\$108.33
	\$150,000 and over	5	\$110.00	5	\$128.00
Size of City	Large	5	\$120.00	4	\$135.00
	Moderate	8	\$91.25	9	\$96.11
	Small	2	\$62.50	0	.
	Rural	1	\$50.00	1	\$50.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	2	\$87.50	1	\$125.00
	\$100,000-199,999	2	\$117.50	4	\$111.25
	\$200,000-399,999	2	\$75.00	1	\$75.00
	\$400,000 & over	4	\$108.75	3	\$125.00
Full-Time Staff	One	5	\$82.00	5	\$97.00
	Two	2	\$67.50	1	\$75.00
	3 or More	8	\$113.75	8	\$111.88
Total		16	\$94.06	14	\$103.93



## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	10	\$159.50	8	\$113.75
	LLC-C Corporation	1	\$100.00	1	\$50.00
	LLC-Partnership	1	\$350.00	1	\$250.00
	LLC-S Corporation	3	\$204.33	4	\$187.50
	LLC-Disregarded Entity	0	.	2	\$67.50
	Professional Corp.	0	.	1	\$75.00
	S Corporation	3	\$141.67	3	\$136.67
	C Corporation	3	\$208.33	3	\$208.33
Median Household Income for Clients of Your Practice	Under \$50,000	3	\$116.67	3	\$66.67
	\$50,000-\$99,999	8	\$168.63	11	\$114.09
	\$100,000-\$149,999	4	\$171.00	3	\$141.67
	\$150,000 and over	6	\$220.83	7	\$210.71
Size of City	Large	5	\$169.00	7	\$164.29
	Moderate	10	\$211.30	12	\$148.33
	Small	4	\$125.00	3	\$75.00
	Rural	2	\$125.00	2	\$100.00
Gross Income 2019	Under \$50,000	1	\$100.00	3	\$80.00
	\$50,000-99,999	6	\$151.67	4	\$123.75
	\$100,000-199,999	5	\$175.00	4	\$168.75
	\$200,000-399,999	2	\$287.50	3	\$136.67
	\$400,000 & over	3	\$241.33	4	\$175.00
Full-Time Staff	One	11	\$140.45	8	\$129.38
	Two	1	\$125.00	2	\$162.50
	3 or More	8	\$242.25	10	\$166.00
Total		21	\$176.57	24	\$139.79

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$100.00	8	\$98.13
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$250.00	1	\$250.00
	LLC-S Corporation	1	\$200.00	2	\$144.50
	LLC-Disregarded Entity	1	\$65.00	1	\$65.00
	Professional Corp.	1	\$75.00	0	.
	S Corporation	1	\$175.00	5	\$77.00
	C Corporation	1	\$325.00	2	\$155.00
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00	2	\$100.00
	\$50,000-\$99,999	3	\$113.33	8	\$99.25
	\$100,000-\$149,999	1	\$175.00	4	\$102.50
	\$150,000 and over	3	\$241.67	5	\$136.00
Size of City	Large	1	\$325.00	6	\$115.00
	Moderate	6	\$152.50	10	\$111.40
	Small	0	.	1	\$80.00
	Rural	1	\$50.00	2	\$100.00
Gross Income 2019	Under \$50,000	0	.	1	\$65.00
	\$50,000-99,999	2	\$107.50	5	\$101.00
	\$100,000-199,999	1	\$325.00	2	\$110.00
	\$200,000-399,999	2	\$125.00	2	\$85.00
	\$400,000 & over	1	\$250.00	4	\$143.75
Full-Time Staff	One	2	\$100.00	8	\$89.38
	Two	0	.	0	.
	3 or More	5	\$205.00	10	\$130.40
Total		8	\$161.25	19	\$109.68

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$96.67	1	\$50.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$250.00	0	.
	LLC-S Corporation	2	\$294.50	1	\$250.00
	LLC-Disregarded Entity	0	.	1	\$65.00
	Professional Corp.	1	\$125.00	0	.
	S Corporation	3	\$106.67	0	.
	C Corporation	1	\$160.00	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	3	\$75.00	1	\$50.00
	\$50,000-\$99,999	5	\$127.80	2	\$157.50
	\$100,000-\$149,999	3	\$208.33	0	.
	\$150,000 and over	3	\$178.33	0	.
Size of City	Large	4	\$122.50	0	.
	Moderate	8	\$176.13	2	\$157.50
	Small	0	.	0	.
	Rural	2	\$62.50	1	\$50.00
Gross Income 2019	Under \$50,000	1	\$100.00	0	.
	\$50,000-99,999	2	\$100.00	1	\$65.00
	\$100,000-199,999	1	\$160.00	0	.
	\$200,000-399,999	3	\$98.33	0	.
	\$400,000 & over	3	\$266.67	0	.
Full-Time Staff	One	5	\$86.00	1	\$50.00
	Two	0	.	0	.
	3 or More	9	\$177.11	1	\$250.00
Total		14	\$144.57	3	\$121.67

## REGIONAL CLIENT SERVICES

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

#### WEST 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	4	\$131.25	5	\$77.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$250.00	1	\$75.00
	LLC-S Corporation	0	.	2	\$144.50
	LLC-Disregarded Entity	2	\$77.50	2	\$65.00
	Professional Corp.	0	.	0	.
	S Corporation	1	\$160.00	4	\$81.25
	C Corporation	1	\$325.00	2	\$155.00
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00	1	\$50.00
	\$50,000-\$99,999	4	\$110.00	6	\$94.83
	\$100,000-\$149,999	1	\$200.00	3	\$80.00
	\$150,000 and over	3	\$241.67	6	\$109.17
Size of City	Large	3	\$205.00	3	\$105.00
	Moderate	4	\$156.25	10	\$100.40
	Small	1	\$125.00	2	\$72.50
	Rural	1	\$50.00	1	\$50.00
Gross Income 2019	Under \$50,000	1	\$90.00	2	\$77.50
	\$50,000-99,999	2	\$107.50	3	\$81.67
	\$100,000-199,999	2	\$225.00	3	\$125.00
	\$200,000-399,999	1	\$160.00	2	\$85.00
	\$400,000 & over	1	\$250.00	3	\$83.33
Full-Time Staff	One	2	\$100.00	7	\$87.86
	Two	1	\$125.00	0	.
	3 or More	4	\$233.75	7	\$109.86
Total		9	\$157.22	16	\$94.63

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$50.00	1	\$50.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	0	.	0	.
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	0	.	0	.
	S Corporation	0	.	0	.
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00	1	\$50.00
	\$50,000-\$99,999	0	.	0	.
	\$100,000-\$149,999	0	.	0	.
	\$150,000 and over	0	.	0	.
Size of City	Large	0	.	0	.
	Moderate	0	.	0	.
	Small	0	.	0	.
	Rural	1	\$50.00	1	\$50.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	0	.	0	.
	\$400,000 & over	0	.	0	.
Full-Time Staff	One	1	\$50.00	1	\$50.00
	Two	0	.	0	.
	3 or More	0	.	0	.
Total		1	\$50.00	1	\$50.00

## REGIONAL CLIENT SERVICES

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

#### WEST S. CENTRAL

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	1	\$50.00
	LLC-C Corporation	0	.
	LLC-Partnership	1	\$250.00
	LLC-S Corporation	0	.
	LLC-Disregarded Entity	0	.
	Professional Corp.	0	.
	S Corporation	1	\$95.00
	C Corporation	2	\$287.50
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$50.00
	\$50,000-\$99,999	3	\$165.00
	\$100,000-\$149,999	0	.
	\$150,000 and over	2	\$287.50
Size of City	Large	2	\$287.50
	Moderate	2	\$172.50
	Small	0	.
	Rural	2	\$100.00
Gross Income 2019	Under \$50,000	0	.
	\$50,000-99,999	0	.
	\$100,000-199,999	1	\$325.00
	\$200,000-399,999	0	.
	\$400,000 & over	3	\$198.33
Full-Time Staff	One	1	\$50.00
	Two	0	.
	3 or More	4	\$230.00
Total		6	\$186.67

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### *EAST N. 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	33.9	1.8	1.0	1.0	\$58,581
	Partnership	31.5	4.0	1.0	1.0	\$94,632
	LLC-C Corporation	18.0	2.0	1.0	1.0	\$80,000
	LLC-Partnership	18.5	4.5	1.0	1.5	.
	LLC-S Corporation	30.3	4.3	2.8	1.4	\$94,899
	LLC-Disregarded Entity	23.5	1.6	1.1	1.0	\$60,956
	Professional Corp.	34.2	5.3	1.5	1.5	\$56,158
	S Corporation	33.6	3.7	2.4	1.3	\$190,724
	C Corporation	37.6	3.9	1.3	1.4	\$118,152
Median Household Income for Clients of Your Practice	Under \$50,000	29.6	1.3	1.0	1.3	\$33,245
	\$50,000-\$99,999	31.1	2.9	2.3	1.2	\$82,942
	\$100,000-\$149,999	32.6	4.0	1.9	1.4	\$203,317
	\$150,000 and over	32.5	3.9	1.0	1.4	\$118,401
Size of City	Large	33.5	2.7	1.9	1.1	\$94,295
	Moderate	29.4	3.4	1.5	1.3	\$151,645
	Small	33.0	4.1	2.0	1.4	\$105,181
	Rural	33.6	1.7	4.5	1.0	\$69,075
Gross Income 2019	Under \$50,000	30.1	1.6	1.0	1.2	\$19,522
	\$50,000-99,999	30.8	1.3	2.0	1.0	\$59,009
	\$100,000-199,999	35.7	1.6	1.3	1.0	\$86,809
	\$200,000-399,999	34.7	3.0	1.3	1.3	\$128,819
	\$400,000 & over	32.9	6.7	2.5	1.5	\$235,303
Full-Time Staff	One	29.3	1.0	2.3	1.0	\$94,301
	Two	36.3	2.0	1.8	1.1	\$92,080
	3 or More	32.4	5.5	1.8	1.5	\$149,566
Total		31.6	3.3	2.0	1.3	\$119,793

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### *EAST N. 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	\$80,466	\$40,932	\$87,653	\$41,540
	Partnership	\$558,015	\$183,482	\$606,877	\$216,013
	LLC-C Corporation	\$240,000	\$185,000	\$380,000	\$250,000
	LLC-S Corporation	\$361,579	\$112,056	\$366,063	\$122,468
	LLC-Disregarded Entity	\$116,308	\$56,793	\$129,000	\$62,857
	Professional Corp.	\$104,350	\$66,533	\$106,100	\$68,783
	S Corporation	\$885,039	\$174,943	\$912,647	\$186,369
	C Corporation	\$369,548	\$76,719	\$296,667	\$69,498
Median Household Income for Clients of Your Practice	Under \$50,000	\$38,830	\$15,658	\$61,667	\$24,000
	\$50,000-\$99,999	\$264,485	\$91,978	\$266,341	\$92,545
	\$100,000-\$149,999	\$873,008	\$130,268	\$910,200	\$148,493
	\$150,000 and over	\$419,189	\$169,975	\$432,641	\$188,010
Size of City	Large	\$183,103	\$93,537	\$207,267	\$99,088
	Moderate	\$593,910	\$84,544	\$600,010	\$94,876
	Small	\$561,809	\$177,860	\$571,072	\$190,369
	Rural	\$88,654	\$44,025	\$89,333	\$40,667
Gross Income 2019	Under \$50,000	\$20,824	\$13,680	\$22,180	\$14,247
	\$50,000-99,999	\$67,431	\$40,406	\$73,154	\$41,250
	\$100,000-199,999	\$121,474	\$57,268	\$133,244	\$61,294
	\$200,000-399,999	\$284,095	\$103,611	\$289,521	\$110,560
	\$400,000 & over	\$1,428,013	\$269,213	\$1,451,303	\$287,024
Full-Time Staff	One	\$91,558	\$47,748	\$97,516	\$49,532
	Two	\$184,160	\$106,155	\$195,917	\$122,300
	3 or More	\$879,251	\$170,767	\$895,313	\$181,605
Total		\$450,284	\$111,641	\$465,216	\$119,703



## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### *EAST N. 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	4.1%	1.8%	55.4%	17.9%
	Partnership	4.5%	.5%	72.5%	3.5%
	LLC-S Corporation	9.6%	2.8%	52.3%	7.3%
	LLC-Disregarded Entity	7.5%	.0%	79.0%	.0%
	Professional Corp.	5.0%	2.3%	39.3%	28.8%
	S Corporation	4.4%	1.9%	50.1%	12.2%
	C Corporation	5.2%	5.2%	52.8%	8.4%
Median Household Income for Clients of Your Practice	Under \$50,000	5.0%	.0%	78.0%	.0%
	\$50,000-\$99,999	6.6%	2.0%	56.0%	7.9%
	\$100,000-\$149,999	5.3%	2.3%	47.7%	22.3%
	\$150,000 and over	3.9%	3.4%	43.2%	14.3%
Size of City	Large	3.8%	2.5%	58.3%	14.8%
	Moderate	6.1%	2.2%	52.8%	5.5%
	Small	7.3%	2.7%	41.4%	20.4%
	Rural	5.0%	.7%	67.7%	3.7%
Gross Income 2019	Under \$50,000	4.5%	2.7%	52.0%	14.0%
	\$50,000-99,999	5.5%	1.9%	56.8%	12.3%
	\$100,000-199,999	5.9%	.7%	53.7%	16.4%
	\$200,000-399,999	7.2%	2.3%	53.1%	9.8%
	\$400,000 & over	6.1%	3.3%	45.3%	11.0%
Full-Time Staff	One	4.9%	1.5%	57.9%	13.0%
	Two	3.8%	3.1%	51.8%	17.3%
	3 or More	7.1%	2.6%	49.4%	9.4%
Total		5.6%	2.3%	52.5%	12.1%

## REGIONAL CLIENT SERVICES

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

#### *EAST N. 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	.8%	18.4%	.0%	.0%	.6%
	Partnership	3.0%	6.0%	2.5%	.0%	2.5%
	LLC-S Corporation	.3%	14.8%	2.7%	.1%	2.7%
	LLC-Disregarded Entity	.0%	6.1%	5.0%	.0%	.0%
	Professional Corp.	1.5%	20.0%	.3%	.0%	2.5%
	S Corporation	1.9%	15.0%	3.5%	.9%	.8%
	C Corporation	.6%	11.4%	1.0%	.0%	.6%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	12.1%	.0%	.0%	.0%
	\$50,000-\$99,999	1.8%	17.2%	2.1%	.8%	.8%
	\$100,000-\$149,999	1.0%	8.0%	3.6%	.0%	2.2%
	\$150,000 and over	.1%	16.5%	2.4%	.0%	1.9%
Size of City	Large	2.0%	12.7%	1.4%	.3%	1.1%
	Moderate	.5%	18.9%	2.5%	.0%	2.3%
	Small	1.9%	11.7%	3.9%	1.2%	.4%
	Rural	.0%	17.4%	.0%	.0%	.7%
Gross Income 2019	Under \$50,000	.9%	20.4%	1.3%	.0%	2.5%
	\$50,000-99,999	2.5%	8.5%	1.6%	.0%	.8%
	\$100,000-199,999	.9%	17.3%	.4%	.0%	.4%
	\$200,000-399,999	1.9%	13.7%	3.4%	.4%	1.1%
	\$400,000 & over	.7%	16.0%	4.1%	1.1%	1.6%
Full-Time Staff	One	1.4%	11.9%	1.4%	.0%	1.7%
	Two	2.5%	10.7%	1.8%	.5%	.4%
	3 or More	.7%	16.8%	3.7%	.8%	1.6%
Total		1.2%	14.8%	2.4%	.4%	1.3%

## REGIONAL CLIENT SERVICES

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

#### *EAST N. 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	.8%	.3%	.0%	.1%
	Partnership	5.0%	.0%	.0%	.0%
	LLC-S Corporation	6.9%	.0%	.5%	.2%
	LLC-Disregarded Entity	1.0%	.0%	.0%	1.5%
	Professional Corp.	.0%	.0%	.3%	.3%
	S Corporation	3.9%	2.7%	.0%	2.5%
	C Corporation	3.0%	11.8%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	1.9%	.0%	.0%	3.0%
	\$50,000-\$99,999	2.2%	1.0%	.2%	1.3%
	\$100,000-\$149,999	4.4%	3.2%	.0%	.1%
	\$150,000 and over	7.5%	4.9%	.0%	1.9%
Size of City	Large	1.8%	.1%	.1%	1.1%
	Moderate	3.9%	4.4%	.0%	1.1%
	Small	5.7%	1.9%	.0%	1.6%
	Rural	2.3%	.0%	1.7%	1.0%
Gross Income 2019	Under \$50,000	1.5%	.0%	.0%	.3%
	\$50,000-99,999	3.8%	4.0%	.0%	2.5%
	\$100,000-199,999	4.1%	.0%	.0%	.1%
	\$200,000-399,999	5.8%	.0%	.1%	1.2%
	\$400,000 & over	3.8%	5.7%	.0%	1.3%
Full-Time Staff	One	3.2%	1.6%	.3%	1.4%
	Two	4.6%	.0%	.1%	3.5%
	3 or More	4.0%	3.9%	.0%	.1%
Total		3.7%	2.2%	.1%	1.2%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### *EAST N. 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	\$400	\$238	\$51	\$75
	Partnership	.	.	.	.
	LLC-C Corporation	.	.	.	.
	LLC-S Corporation	\$338	\$188	\$60	\$66
	LLC-Disregarded Entity	\$1,400	\$400	\$72	\$115
	Professional Corp.	.	.	\$130	\$130
	S Corporation	\$1,653	\$453	\$53	\$87
	C Corporation	.	.	\$100	\$150
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$50	\$135
	\$50,000-\$99,999	\$896	\$241	\$57	\$77
	\$100,000-\$149,999	\$790	\$318	\$68	\$98
	\$150,000 and over	\$1,005	\$692	\$65	\$89
Size of City	Large	\$1,030	\$325	\$88	\$120
	Moderate	\$1,358	\$423	\$54	\$81
	Small	\$338	\$194	\$55	\$63
	Rural	.	\$250	\$50	\$107
Gross Income 2019	Under \$50,000	\$1,430	\$270	\$77	\$117
	\$50,000-99,999	\$500	\$250	\$75	\$106
	\$100,000-199,999	\$300	\$275	\$58	\$58
	\$200,000-399,999	\$625	\$298	\$61	\$79
	\$400,000 & over	\$1,075	\$417	\$54	\$80
Full-Time Staff	One	\$1,120	\$250	\$80	\$103
	Two	\$250	\$694	\$36	\$49
	3 or More	\$863	\$269	\$55	\$83
Total		\$874	\$323	\$61	\$86

## REGIONAL CLIENT SERVICES

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

#### ***EAST N. 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	\$63	\$378	\$237	\$170	\$432
	Partnership	.	\$750	\$175	\$150	\$550
	LLC-C Corporation	.	.	\$350	\$280	.
	LLC-S Corporation	\$36	\$813	\$220	\$165	\$379
	LLC-Disregarded Entity	\$80	\$575	\$268	\$133	\$538
	Professional Corp.	.	\$750	\$446	\$367	\$538
	S Corporation	\$54	\$724	\$306	\$179	\$626
	C Corporation	.	\$775	\$257	\$163	\$666
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$218	\$145	\$600
	\$50,000-\$99,999	\$61	\$717	\$242	\$163	\$478
	\$100,000-\$149,999	\$33	\$653	\$291	\$229	\$527
	\$150,000 and over	\$45	\$556	\$338	\$175	\$678
Size of City	Large	\$65	\$905	\$324	\$235	\$751
	Moderate	\$49	\$551	\$287	\$176	\$562
	Small	\$40	\$735	\$221	\$146	\$364
	Rural	\$105	\$383	\$205	\$153	\$333
Gross Income 2019	Under \$50,000	\$73	\$489	\$281	\$210	\$424
	\$50,000-99,999	.	\$375	\$296	\$210	\$572
	\$100,000-199,999	\$45	\$442	\$252	\$172	\$455
	\$200,000-399,999	\$25	\$806	\$265	\$180	\$513
	\$400,000 & over	\$46	\$677	\$304	\$182	\$747
Full-Time Staff	One	\$70	\$581	\$305	\$193	\$445
	Two	\$33	\$949	\$317	\$191	\$703
	3 or More	\$53	\$594	\$242	\$166	\$524
Total		\$53	\$667	\$273	\$180	\$531

## REGIONAL CLIENT SERVICES

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

#### ***EAST N. 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	\$424	\$604	\$576	\$43	\$155
	Partnership	\$575	\$725	\$725	\$30	\$150
	LLC-C Corporation	\$800	.	.	.	\$175
	LLC-S Corporation	\$563	\$622	\$723	\$26	\$139
	LLC-Disregarded Entity	\$675	\$875	\$733	\$75	\$180
	Professional Corp.	\$1,100	\$1,125	\$1,017	\$50	\$138
	S Corporation	\$713	\$820	\$888	\$36	\$159
	C Corporation	\$850	\$817	\$817	\$40	\$258
Median Household Income for Clients of Your Practice	Under \$50,000	\$800	\$900	\$850	\$33	\$163
	\$50,000-\$99,999	\$570	\$659	\$661	\$35	\$138
	\$100,000-\$149,999	\$687	\$881	\$860	\$50	\$177
	\$150,000 and over	\$788	\$773	\$983	\$37	\$198
Size of City	Large	\$791	\$869	\$890	\$50	\$186
	Moderate	\$665	\$796	\$855	\$38	\$178
	Small	\$562	\$641	\$668	\$31	\$112
	Rural	\$438	\$538	\$538	\$34	\$150
Gross Income 2019	Under \$50,000	\$585	\$703	\$692	\$32	\$160
	\$50,000-99,999	\$538	\$769	\$726	\$75	\$195
	\$100,000-199,999	\$652	\$690	\$741	\$23	\$178
	\$200,000-399,999	\$661	\$797	\$787	\$33	\$143
	\$400,000 & over	\$778	\$883	\$883	\$42	\$170
Full-Time Staff	One	\$639	\$798	\$797	\$48	\$171
	Two	\$726	\$609	\$859	\$21	\$90
	3 or More	\$636	\$774	\$772	\$37	\$164
Total		\$647	\$744	\$783	\$39	\$160

## REGIONAL CLIENT SERVICES

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

#### *EAST N. 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	\$128	\$136	\$56	\$128	\$57
	Partnership	\$113	\$125	\$25	\$250	.
	LLC-C Corporation	.	\$225	.	.	.
	LLC-S Corporation	\$121	\$208	\$57	\$132	\$40
	LLC-Disregarded Entity	\$125	\$125	\$68	\$125	\$53
	Professional Corp.	\$80	\$175	\$50	\$150	\$100
	S Corporation	\$77	\$97	\$48	\$162	\$76
	C Corporation	\$148	\$126	\$50	\$200	\$47
Median Household Income for Clients of Your Practice	Under \$50,000	\$75	\$93	\$40	\$200	\$35
	\$50,000-\$99,999	\$73	\$107	\$49	\$148	\$62
	\$100,000-\$149,999	\$134	\$147	\$63	\$151	\$84
	\$150,000 and over	\$168	\$230	\$55	\$135	\$40
Size of City	Large	\$126	\$147	\$68	\$170	\$102
	Moderate	\$122	\$175	\$45	\$145	\$55
	Small	\$66	\$87	\$53	\$120	\$41
	Rural	\$94	\$96	\$48	\$223	\$30
Gross Income 2019	Under \$50,000	\$111	\$135	\$40	\$112	\$47
	\$50,000-99,999	\$224	\$178	\$96	\$113	\$96
	\$100,000-199,999	\$158	\$342	\$35	\$189	\$23
	\$200,000-399,999	\$83	\$109	\$47	\$149	\$63
	\$400,000 & over	\$87	\$100	\$65	\$161	\$67
Full-Time Staff	One	\$162	\$212	\$55	\$183	\$83
	Two	\$58	\$86	\$40	\$77	\$39
	3 or More	\$85	\$106	\$53	\$152	\$58
Total		\$107	\$139	\$53	\$147	\$62

## REGIONAL CLIENT SERVICES

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

#### *EAST N. CENTRAL*

		Schedule SE (Self Employment Tax) Average Fee
		Mean
Type of Practice	Sole Proprietor	\$36
	Partnership	\$25
	LLC-C Corporation	.
	LLC-S Corporation	\$27
	LLC-Disregarded Entity	\$77
	Professional Corp.	\$25
	S Corporation	\$29
	C Corporation	\$51
Median Household Income for Clients of Your Practice	Under \$50,000	\$20
	\$50,000-\$99,999	\$31
	\$100,000-\$149,999	\$37
	\$150,000 and over	\$39
Size of City	Large	\$38
	Moderate	\$39
	Small	\$21
	Rural	\$28
Gross Income 2019	Under \$50,000	\$30
	\$50,000-99,999	\$55
	\$100,000-199,999	\$22
	\$200,000-399,999	\$33
	\$400,000 & over	\$30
Full-Time Staff	One	\$42
	Two	\$18
	3 or More	\$34
Total		\$34



## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### *EAST N. CENTRAL*

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$98.33	4	\$112.50
	Partnership	1	\$85.00	1	\$85.00
	LLC-S Corporation	9	\$113.11	7	\$135.43
	LLC-Disregarded Entity	2	\$79.00	2	\$82.50
	Professional Corp.	1	\$150.00	3	\$153.33
	S Corporation	11	\$93.05	14	\$93.11
	C Corporation	2	\$130.00	2	\$130.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	15	\$98.80	14	\$97.79
	\$100,000-\$149,999	9	\$97.50	11	\$118.86
	\$150,000 and over	5	\$126.00	7	\$133.57
Size of City	Large	3	\$126.67	7	\$137.86
	Moderate	14	\$93.07	13	\$87.69
	Small	10	\$108.90	11	\$128.55
	Rural	2	\$108.75	1	\$92.50
Gross Income 2019	Under \$50,000	3	\$129.33	6	\$121.67
	\$50,000-99,999	2	\$100.00	2	\$102.50
	\$100,000-199,999	6	\$93.75	4	\$96.88
	\$200,000-399,999	5	\$87.80	9	\$99.89
	\$400,000 & over	12	\$109.58	11	\$124.09
Full-Time Staff	One	8	\$111.00	9	\$113.89
	Two	4	\$106.88	6	\$118.75
	3 or More	16	\$99.31	18	\$107.44
Total		29	\$103.09	33	\$111.26

## REGIONAL CLIENT SERVICES

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

#### ***EAST N. CENTRAL***

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$130.83	7	\$136.43
	Partnership	2	\$80.00	2	\$120.00
	LLC-S Corporation	9	\$126.11	14	\$137.36
	LLC-Disregarded Entity	3	\$133.33	2	\$162.50
	Professional Corp.	4	\$240.00	2	\$217.50
	S Corporation	17	\$160.74	24	\$169.81
	C Corporation	3	\$115.33	2	\$100.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	22	\$150.45	25	\$140.92
	\$100,000-\$149,999	12	\$134.38	16	\$159.22
	\$150,000 and over	9	\$152.33	11	\$173.45
Size of City	Large	10	\$173.50	12	\$171.50
	Moderate	21	\$144.57	22	\$147.73
	Small	10	\$131.00	16	\$153.63
	Rural	2	\$106.25	2	\$106.25
Gross Income 2019	Under \$50,000	10	\$137.50	8	\$119.75
	\$50,000-99,999	5	\$138.00	7	\$155.00
	\$100,000-199,999	5	\$144.50	6	\$141.25
	\$200,000-399,999	9	\$163.33	13	\$153.69
	\$400,000 & over	13	\$150.08	16	\$173.75
Full-Time Staff	One	15	\$146.67	18	\$168.22
	Two	8	\$200.31	9	\$158.61
	3 or More	20	\$132.80	24	\$147.42
Total		44	\$148.15	53	\$153.84

## REGIONAL CLIENT SERVICES

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

#### ***EAST N. CENTRAL***

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$67.50	4	\$98.75
	Partnership	1	\$25.00	1	\$25.00
	LLC-S Corporation	7	\$135.00	12	\$95.25
	LLC-Disregarded Entity	1	\$190.00	3	\$83.33
	Professional Corp.	2	\$182.50	2	\$150.00
	S Corporation	8	\$185.00	20	\$110.38
	C Corporation	2	\$165.00	2	\$82.50
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	11	\$134.55	22	\$99.00
	\$100,000-\$149,999	9	\$172.22	12	\$108.13
	\$150,000 and over	3	\$146.67	9	\$105.56
Size of City	Large	5	\$201.00	8	\$148.75
	Moderate	10	\$122.00	20	\$86.45
	Small	8	\$155.63	13	\$99.54
	Rural	0	.	2	\$106.25
Gross Income 2019	Under \$50,000	5	\$116.00	8	\$85.63
	\$50,000-99,999	1	\$125.00	3	\$136.67
	\$100,000-199,999	2	\$117.50	4	\$89.38
	\$200,000-399,999	7	\$173.57	14	\$100.29
	\$400,000 & over	7	\$175.71	13	\$113.00
Full-Time Staff	One	5	\$133.00	13	\$106.92
	Two	4	\$185.00	7	\$126.79
	3 or More	13	\$151.15	23	\$92.30
Total		23	\$150.87	44	\$101.94

## REGIONAL CLIENT SERVICES

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

#### ***EAST N. CENTRAL***

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$120.00	0	.
	Partnership	0	.	0	.
	LLC-S Corporation	8	\$134.13	2	\$125.00
	LLC-Disregarded Entity	2	\$170.00	1	\$150.00
	Professional Corp.	1	\$200.00	0	.
	S Corporation	13	\$144.77	2	\$168.00
	C Corporation	2	\$152.50	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	12	\$132.58	4	\$159.00
	\$100,000-\$149,999	8	\$143.75	0	.
	\$150,000 and over	6	\$167.33	1	\$100.00
Size of City	Large	7	\$171.29	1	\$250.00
	Moderate	9	\$140.56	2	\$125.00
	Small	9	\$129.00	2	\$118.00
	Rural	1	\$120.00	0	.
Gross Income 2019	Under \$50,000	4	\$122.25	2	\$125.00
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	2	\$185.00	0	.
	\$200,000-399,999	10	\$150.40	1	\$250.00
	\$400,000 & over	11	\$141.55	2	\$118.00
Full-Time Staff	One	6	\$143.17	1	\$150.00
	Two	5	\$191.00	1	\$250.00
	3 or More	15	\$133.73	3	\$112.00
Total		27	\$145.19	5	\$147.20

## REGIONAL CLIENT SERVICES

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

#### ***EAST N. CENTRAL***

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$75.00	0	.
	Partnership	0	.	1	\$25.00
	LLC-S Corporation	10	\$143.50	10	\$110.80
	LLC-Disregarded Entity	1	\$160.00	2	\$87.50
	Professional Corp.	2	\$200.00	0	.
	S Corporation	7	\$138.36	13	\$103.50
	C Corporation	1	\$180.00	1	\$150.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	9	\$127.89	11	\$85.36
	\$100,000-\$149,999	8	\$149.06	9	\$112.72
	\$150,000 and over	5	\$175.00	7	\$121.43
Size of City	Large	4	\$175.00	3	\$158.33
	Moderate	12	\$148.33	13	\$86.69
	Small	5	\$129.20	10	\$110.90
	Rural	1	\$92.50	1	\$92.50
Gross Income 2019	Under \$50,000	6	\$130.83	5	\$90.00
	\$50,000-99,999	1	\$150.00	1	\$75.00
	\$100,000-199,999	2	\$171.25	2	\$96.25
	\$200,000-399,999	8	\$145.13	9	\$114.89
	\$400,000 & over	5	\$156.00	10	\$105.20
Full-Time Staff	One	7	\$151.43	7	\$100.00
	Two	3	\$180.83	4	\$148.13
	3 or More	11	\$137.82	15	\$95.07
Total		22	\$146.30	27	\$103.83

## REGIONAL CLIENT SERVICES

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

#### *EAST N. CENTRAL*

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	0	.	0	.
	Partnership	0	.	0	.
	LLC-S Corporation	2	\$175.00	1	\$75.00
	LLC-Disregarded Entity	1	\$150.00	1	\$50.00
	Professional Corp.	0	.	1	\$150.00
	S Corporation	2	\$165.50	0	.
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	2	\$137.50	3	\$91.67
	\$100,000-\$149,999	2	\$228.00	0	.
	\$150,000 and over	1	\$100.00	0	.
Size of City	Large	0	.	1	\$150.00
	Moderate	3	\$152.00	2	\$62.50
	Small	2	\$187.50	0	.
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	2	\$125.00	1	\$50.00
	\$50,000-99,999	1	\$125.00	0	.
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	0	.	2	\$112.50
	\$400,000 & over	2	\$228.00	0	.
Full-Time Staff	One	2	\$137.50	1	\$50.00
	Two	0	.	1	\$150.00
	3 or More	2	\$153.00	1	\$75.00
Total		5	\$166.20	3	\$91.67

## REGIONAL CLIENT SERVICES

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

#### ***EAST N. CENTRAL***

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	1	\$45.00
	Partnership	0	.
	LLC-S Corporation	3	\$116.00
	LLC-Disregarded Entity	1	\$199.00
	Professional Corp.	1	\$250.00
	S Corporation	4	\$227.50
	C Corporation	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	7	\$179.57
	\$100,000-\$149,999	3	\$165.00
	\$150,000 and over	0	.
Size of City	Large	2	\$250.00
	Moderate	5	\$147.80
	Small	3	\$171.00
	Rural	0	.
Gross Income 2019	Under \$50,000	1	\$199.00
	\$50,000-99,999	1	\$125.00
	\$100,000-199,999	1	\$45.00
	\$200,000-399,999	4	\$163.25
	\$400,000 & over	2	\$215.00
Full-Time Staff	One	3	\$208.00
	Two	2	\$250.00
	3 or More	5	\$125.60
Total		10	\$175.20

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### *WEST N. 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	34.5	3.1	2.0	1.0	\$73,075
	LLC-Partnership	38.3	3.3	3.5	2.0	\$163,868
	LLC-S Corporation	26.1	3.4	1.8	1.1	\$101,198
	LLC-Disregarded Entity	26.8	1.2	1.0	1.0	\$59,037
	Professional Corp.	47.0	3.0	.	1.0	.
	S Corporation	32.0	4.7	2.4	1.4	\$129,901
	C Corporation	32.1	4.6	2.0	1.3	\$110,585
Median Household Income for Clients of Your Practice	Under \$50,000	26.7	1.6	1.0	1.2	\$74,362
	\$50,000-\$99,999	29.8	4.2	2.1	1.2	\$81,505
	\$100,000-\$149,999	32.5	3.7	2.2	1.2	\$141,002
	\$150,000 and over	34.9	2.1	1.7	1.0	\$114,121
Size of City	Large	34.7	2.2	3.0	1.2	\$102,405
	Moderate	31.5	5.0	1.9	1.2	\$125,115
	Small	27.0	3.3	1.7	1.2	\$86,903
	Rural	36.4	3.5	3.5	1.3	\$82,695
Gross Income 2019	Under \$50,000	38.4	1.0	.	1.0	\$33,142
	\$50,000-99,999	30.5	1.3	1.0	1.1	\$57,675
	\$100,000-199,999	21.4	1.7	1.0	1.1	\$95,280
	\$200,000-399,999	33.6	3.1	2.4	1.1	\$118,723
	\$400,000 & over	30.6	5.9	2.0	1.4	\$133,960
Full-Time Staff	One	29.0	1.0	1.8	1.0	\$100,819
	Two	32.4	2.0	2.0	1.2	\$105,984
	3 or More	30.9	5.4	2.1	1.3	\$106,369
Total		31.0	3.6	2.1	1.2	\$104,744



## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### *WEST N. 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	\$223,465	\$71,061	\$239,485	\$82,289
	LLC-Partnership	\$474,119	\$109,023	\$480,312	\$112,348
	LLC-S Corporation	\$286,372	\$84,859	\$300,765	\$97,487
	LLC-Disregarded Entity	\$80,982	\$33,235	\$88,667	\$37,667
	S Corporation	\$416,802	\$136,189	\$409,653	\$158,529
	C Corporation	\$513,239	\$146,188	\$584,930	\$185,326
Median Household Income for Clients of Your Practice	Under \$50,000	\$135,312	\$76,439	\$137,800	\$79,750
	\$50,000-\$99,999	\$300,982	\$86,246	\$324,061	\$101,585
	\$100,000-\$149,999	\$477,468	\$148,592	\$475,575	\$175,313
	\$150,000 and over	\$222,394	\$77,089	\$234,406	\$87,037
Size of City	Large	\$173,545	\$62,409	\$142,238	\$73,058
	Moderate	\$511,491	\$131,765	\$548,274	\$159,613
	Small	\$257,525	\$90,213	\$267,098	\$95,160
	Rural	\$237,660	\$99,798	\$261,250	\$120,208
Gross Income 2019	Under \$50,000	\$28,514	\$16,659	\$32,300	\$21,950
	\$50,000-99,999	\$69,273	\$28,920	\$75,600	\$34,300
	\$100,000-199,999	\$140,560	\$76,679	\$142,000	\$78,250
	\$200,000-399,999	\$301,644	\$108,068	\$312,465	\$119,792
	\$400,000 & over	\$684,374	\$170,733	\$709,914	\$210,304
Full-Time Staff	One	\$100,819	\$53,219	\$104,850	\$57,172
	Two	\$211,969	\$85,853	\$218,525	\$93,205
	3 or More	\$507,378	\$135,132	\$527,063	\$162,340
Total		\$329,802	\$100,176	\$342,363	\$116,627

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### WEST N. 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	7.5%	2.6%	57.5%	15.3%
	LLC-Partnership	1.3%	.7%	80.3%	7.7%
	LLC-S Corporation	7.0%	1.3%	37.1%	18.0%
	LLC-Disregarded Entity	7.3%	.7%	50.3%	30.7%
	S Corporation	8.3%	2.1%	53.7%	8.2%
	C Corporation	9.8%	3.3%	47.0%	3.8%
Median Household Income for Clients of Your Practice	Under \$50,000	10.0%	2.5%	56.0%	4.0%
	\$50,000-\$99,999	8.0%	2.6%	52.5%	18.0%
	\$100,000-\$149,999	8.5%	1.6%	44.9%	7.7%
	\$150,000 and over	2.3%	1.0%	57.4%	17.7%
Size of City	Large	4.2%	1.1%	51.3%	20.7%
	Moderate	7.6%	2.4%	53.9%	7.6%
	Small	9.5%	1.9%	46.1%	18.2%
	Rural	7.5%	2.3%	61.8%	3.8%
Gross Income 2019	Under \$50,000	2.0%	1.0%	29.0%	62.3%
	\$50,000-99,999	4.3%	1.9%	65.9%	6.3%
	\$100,000-199,999	8.7%	3.0%	32.3%	36.2%
	\$200,000-399,999	8.1%	1.9%	51.2%	7.3%
	\$400,000 & over	8.1%	1.8%	56.7%	3.6%
Full-Time Staff	One	6.9%	1.5%	41.5%	27.3%
	Two	3.9%	2.5%	75.4%	3.9%
	3 or More	8.7%	2.1%	49.5%	8.5%
Total		7.3%	1.9%	51.7%	13.5%

## REGIONAL CLIENT SERVICES

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

#### WEST N. 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	1.1%	15.2%	.6%	.0%	.0%
	LLC-Partnership	.3%	3.3%	.3%	.7%	1.0%
	LLC-S Corporation	.9%	29.1%	.3%	.0%	5.1%
	LLC-Disregarded Entity	.0%	7.7%	.0%	.0%	.0%
	S Corporation	.3%	17.0%	3.7%	.0%	1.2%
	C Corporation	.3%	31.7%	2.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	2.5%	25.0%	.0%	.0%	.0%
	\$50,000-\$99,999	.2%	15.6%	.9%	.0%	.1%
	\$100,000-\$149,999	.8%	27.9%	3.5%	.1%	1.6%
	\$150,000 and over	1.1%	10.0%	.0%	.0%	7.1%
Size of City	Large	1.0%	9.9%	1.4%	.0%	5.9%
	Moderate	.5%	22.7%	2.9%	.1%	.6%
	Small	.6%	21.4%	.4%	.0%	.0%
	Rural	.5%	20.3%	.0%	.0%	.5%
Gross Income 2019	Under \$50,000	.0%	3.7%	.3%	.0%	.0%
	\$50,000-99,999	1.9%	11.3%	.7%	.0%	7.1%
	\$100,000-199,999	.0%	13.8%	.0%	.0%	.0%
	\$200,000-399,999	.8%	25.2%	1.8%	.0%	1.0%
	\$400,000 & over	.3%	23.1%	2.9%	.2%	.9%
Full-Time Staff	One	.9%	12.1%	2.1%	.0%	4.1%
	Two	.4%	13.0%	.0%	.0%	.9%
	3 or More	.6%	25.8%	1.7%	.1%	.5%
Total		.6%	19.0%	1.5%	.0%	1.7%

## REGIONAL CLIENT SERVICES

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

#### WEST N. 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	.2%	.0%	.0%	.0%
	LLC-Partnership	4.3%	.0%	.0%	.0%
	LLC-S Corporation	1.2%	.0%	.0%	.0%
	LLC-Disregarded Entity	3.3%	.0%	.0%	.0%
	S Corporation	2.2%	3.0%	.1%	.0%
	C Corporation	2.0%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-\$99,999	1.8%	.5%	.0%	.0%
	\$100,000-\$149,999	1.1%	2.1%	.1%	.0%
	\$150,000 and over	3.3%	.0%	.0%	.0%
Size of City	Large	2.3%	2.3%	.0%	.0%
	Moderate	1.2%	.4%	.1%	.0%
	Small	1.2%	.8%	.0%	.0%
	Rural	3.5%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	1.7%	.0%	.0%	.0%
	\$50,000-99,999	.7%	.0%	.0%	.0%
	\$100,000-199,999	1.8%	4.2%	.0%	.0%
	\$200,000-399,999	2.7%	.0%	.0%	.0%
	\$400,000 & over	.9%	1.4%	.2%	.0%
Full-Time Staff	One	1.7%	1.8%	.0%	.0%
	Two	.0%	.0%	.0%	.0%
	3 or More	1.7%	.7%	.1%	.0%
Total		1.7%	.9%	.0%	.0%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### WEST N. 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	\$942	\$342	\$34	\$46
	LLC-Partnership	\$1,500	\$150	\$20	\$20
	LLC-S Corporation	\$463	\$257	\$53	\$64
	LLC-Disregarded Entity	\$350	\$250	\$40	\$45
	S Corporation	\$1,315	\$352	\$50	\$107
	C Corporation	\$1,525	\$283	\$53	\$53
Median Household Income for Clients of Your Practice	Under \$50,000	\$300	\$150	.	.
	\$50,000-\$99,999	\$1,183	\$242	\$39	\$53
	\$100,000-\$149,999	\$902	\$399	\$51	\$76
	\$150,000 and over	.	\$475	\$60	\$138
Size of City	Large	\$1,937	\$446	\$65	\$126
	Moderate	\$839	\$331	\$52	\$71
	Small	\$655	\$244	\$29	\$37
	Rural	\$1,400	\$170	\$30	\$61
Gross Income 2019	Under \$50,000	.	\$650	\$60	\$75
	\$50,000-99,999	\$575	\$367	\$40	\$75
	\$100,000-199,999	\$333	\$325	\$10	\$25
	\$200,000-399,999	\$1,671	\$299	\$39	\$72
	\$400,000 & over	\$1,365	\$274	\$43	\$63
Full-Time Staff	One	\$615	\$469	\$48	\$86
	Two	\$2,175	\$350	\$45	\$43
	3 or More	\$1,028	\$254	\$43	\$63
Total		\$1,023	\$307	\$44	\$67

## REGIONAL CLIENT SERVICES

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

#### WEST N. 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	\$42	\$406	\$239	\$172	\$505
	LLC-Partnership	\$20	\$1,000	\$254	\$183	\$184
	LLC-S Corporation	\$64	\$463	\$269	\$185	\$485
	LLC-Disregarded Entity	.	\$500	\$148	\$113	\$265
	S Corporation	\$81	\$529	\$275	\$206	\$421
	C Corporation	\$53	\$1,117	\$415	\$225	\$733
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$165	\$122	\$300
	\$50,000-\$99,999	\$50	\$558	\$238	\$170	\$384
	\$100,000-\$149,999	\$73	\$571	\$278	\$197	\$541
	\$150,000 and over	.	\$465	\$407	\$263	\$567
Size of City	Large	\$75	\$795	\$366	\$256	\$666
	Moderate	\$71	\$608	\$265	\$181	\$417
	Small	\$34	\$391	\$186	\$148	\$394
	Rural	\$50	\$425	\$271	\$174	\$431
Gross Income 2019	Under \$50,000	.	\$295	\$238	\$173	\$388
	\$50,000-99,999	\$75	\$950	\$394	\$233	\$719
	\$100,000-199,999	\$10	\$425	\$206	\$163	\$350
	\$200,000-399,999	\$46	\$563	\$261	\$193	\$520
	\$400,000 & over	\$61	\$585	\$283	\$189	\$416
Full-Time Staff	One	\$43	\$569	\$250	\$198	\$523
	Two	\$50	\$867	\$380	\$242	\$609
	3 or More	\$60	\$510	\$257	\$175	\$423
Total		\$58	\$555	\$267	\$187	\$463

## REGIONAL CLIENT SERVICES

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

#### WEST N. 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	\$594	\$844	\$859	\$43	\$188
	LLC-Partnership	\$550	\$800	\$800	\$17	\$68
	LLC-S Corporation	\$640	\$696	\$675	\$33	\$117
	LLC-Disregarded Entity	\$325	\$300	\$375	\$28	\$115
	S Corporation	\$634	\$742	\$779	\$40	\$134
	C Corporation	\$1,025	\$1,400	\$1,084	\$49	\$217
Median Household Income for Clients of Your Practice	Under \$50,000	\$327	\$350	.	\$15	\$75
	\$50,000-\$99,999	\$560	\$687	\$664	\$33	\$123
	\$100,000-\$149,999	\$751	\$944	\$909	\$47	\$188
	\$150,000 and over	\$715	\$788	\$808	\$44	\$187
Size of City	Large	\$878	\$893	\$936	\$47	\$169
	Moderate	\$611	\$849	\$770	\$40	\$156
	Small	\$446	\$544	\$570	\$31	\$123
	Rural	\$669	\$733	\$778	\$34	\$131
Gross Income 2019	Under \$50,000	\$388	\$475	\$588	\$35	\$188
	\$50,000-99,999	\$830	\$1,592	\$1,413	\$41	\$200
	\$100,000-199,999	\$475	\$513	\$500	\$35	\$125
	\$200,000-399,999	\$719	\$767	\$805	\$43	\$152
	\$400,000 & over	\$629	\$834	\$744	\$27	\$120
Full-Time Staff	One	\$658	\$799	\$909	\$46	\$201
	Two	\$710	\$675	\$690	\$31	\$125
	3 or More	\$618	\$792	\$719	\$37	\$132
Total		\$634	\$783	\$767	\$38	\$148

## REGIONAL CLIENT SERVICES

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

#### WEST N. 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	\$103	\$132	\$68	\$265	\$37
	LLC-Partnership	\$43	\$43	\$28	\$68	\$20
	LLC-S Corporation	\$72	\$81	\$74	\$108	\$81
	LLC-Disregarded Entity	\$88	\$103	\$38	\$123	\$50
	S Corporation	\$96	\$85	\$60	\$235	\$50
	C Corporation	\$137	\$138	\$60	\$358	\$63
Median Household Income for Clients of Your Practice	Under \$50,000	\$33	\$43	\$15	\$100	.
	\$50,000-\$99,999	\$81	\$86	\$68	\$168	\$53
	\$100,000-\$149,999	\$116	\$115	\$62	\$287	\$56
	\$150,000 and over	\$103	\$178	\$48	\$143	.
Size of City	Large	\$151	\$103	\$82	\$388	\$53
	Moderate	\$95	\$114	\$48	\$192	\$51
	Small	\$55	\$78	\$52	\$134	\$68
	Rural	\$83	\$90	\$99	\$221	\$43
Gross Income 2019	Under \$50,000	\$110	\$178	\$45	\$200	\$40
	\$50,000-99,999	\$121	\$114	\$68	\$105	\$80
	\$100,000-199,999	\$125	\$125	\$50	\$125	\$50
	\$200,000-399,999	\$87	\$94	\$77	\$238	\$59
	\$400,000 & over	\$75	\$71	\$43	\$166	\$35
Full-Time Staff	One	\$138	\$145	\$63	\$246	\$53
	Two	\$103	\$90	\$39	\$169	\$50
	3 or More	\$73	\$88	\$67	\$204	\$55
Total		\$92	\$101	\$61	\$205	\$54



## REGIONAL CLIENT SERVICES

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

#### WEST N. CENTRAL

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$39
	LLC-Partnership	\$17
	LLC-S Corporation	\$27
	LLC-Disregarded Entity	\$22
	S Corporation	\$35
	C Corporation	\$25
Median Household Income for Clients of Your Practice	Under \$50,000	\$10
	\$50,000-\$99,999	\$30
	\$100,000-\$149,999	\$37
	\$150,000 and over	\$19
Size of City	Large	\$31
	Moderate	\$32
	Small	\$25
	Rural	\$41
Gross Income 2019	Under \$50,000	\$19
	\$50,000-99,999	\$42
	\$100,000-199,999	\$25
	\$200,000-399,999	\$36
	\$400,000 & over	\$24
Full-Time Staff	One	\$33
	Two	\$21
	3 or More	\$34
Total		\$31

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### **WEST N. CENTRAL**

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$84.29	6	\$85.83
	LLC-Partnership	2	\$102.50	2	\$140.00
	LLC-S Corporation	6	\$94.17	5	\$99.00
	LLC-Disregarded Entity	3	\$43.33	1	\$35.00
	S Corporation	7	\$95.29	5	\$93.40
	C Corporation	2	\$91.00	2	\$91.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$97.50	1	\$100.00
	\$50,000-\$99,999	17	\$78.18	13	\$81.08
	\$100,000-\$149,999	6	\$99.17	6	\$116.67
	\$150,000 and over	2	\$110.00	1	\$120.00
Size of City	Large	5	\$105.40	4	\$100.50
	Moderate	8	\$93.38	8	\$109.63
	Small	9	\$68.89	5	\$66.00
	Rural	5	\$89.00	4	\$91.25
Gross Income 2019	Under \$50,000	3	\$73.33	3	\$96.67
	\$50,000-99,999	2	\$85.00	2	\$112.50
	\$100,000-199,999	3	\$95.00	3	\$70.00
	\$200,000-399,999	13	\$83.62	8	\$82.75
	\$400,000 & over	6	\$96.17	5	\$117.40
Full-Time Staff	One	5	\$73.00	4	\$97.50
	Two	5	\$93.40	6	\$94.50
	3 or More	15	\$85.13	10	\$89.20
Total		27	\$86.63	21	\$94.00

## REGIONAL CLIENT SERVICES

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

#### WEST N. CENTRAL

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$104.29	11	\$111.36
	LLC-Partnership	3	\$184.67	2	\$207.50
	LLC-S Corporation	8	\$162.50	10	\$157.00
	LLC-Disregarded Entity	2	\$107.50	2	\$107.50
	S Corporation	10	\$201.00	9	\$160.00
	C Corporation	3	\$133.67	4	\$144.00
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$185.00	1	\$185.00
	\$50,000-\$99,999	17	\$120.65	22	\$118.23
	\$100,000-\$149,999	7	\$221.43	9	\$171.11
	\$150,000 and over	8	\$178.00	6	\$185.83
Size of City	Large	8	\$180.13	8	\$167.63
	Moderate	12	\$174.50	14	\$159.64
	Small	7	\$114.29	9	\$104.44
	Rural	6	\$145.83	7	\$132.14
Gross Income 2019	Under \$50,000	2	\$122.50	3	\$96.67
	\$50,000-99,999	5	\$151.00	6	\$160.00
	\$100,000-199,999	3	\$158.33	3	\$125.00
	\$200,000-399,999	14	\$164.00	14	\$128.64
	\$400,000 & over	9	\$159.89	12	\$167.92
Full-Time Staff	One	6	\$179.17	6	\$112.50
	Two	8	\$165.63	7	\$168.00
	3 or More	17	\$143.82	23	\$144.57
Total		33	\$157.88	38	\$143.18

## REGIONAL CLIENT SERVICES

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

#### **WEST N. CENTRAL**

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$142.86	8	\$132.50
	LLC-Partnership	2	\$187.50	2	\$140.00
	LLC-S Corporation	5	\$215.00	9	\$101.11
	LLC-Disregarded Entity	0	.	2	\$40.00
	S Corporation	7	\$159.29	8	\$104.63
	C Corporation	3	\$133.67	3	\$117.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$150.00	2	\$97.50
	\$50,000-\$99,999	11	\$145.55	17	\$96.06
	\$100,000-\$149,999	8	\$167.50	9	\$130.00
	\$150,000 and over	3	\$241.67	4	\$130.00
Size of City	Large	5	\$185.20	7	\$131.57
	Moderate	10	\$180.00	12	\$114.33
	Small	6	\$135.83	8	\$90.00
	Rural	3	\$141.67	5	\$101.00
Gross Income 2019	Under \$50,000	1	\$125.00	2	\$82.50
	\$50,000-99,999	4	\$187.50	6	\$126.67
	\$100,000-199,999	2	\$125.00	4	\$127.50
	\$200,000-399,999	7	\$146.57	12	\$98.00
	\$400,000 & over	10	\$181.50	8	\$113.38
Full-Time Staff	One	4	\$137.50	7	\$108.57
	Two	3	\$192.00	8	\$112.63
	3 or More	16	\$169.69	17	\$109.24
Total		24	\$165.25	32	\$109.94

## REGIONAL CLIENT SERVICES

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

#### WEST N. CENTRAL

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$124.17	0	.
	LLC-Partnership	1	\$275.00	1	\$275.00
	LLC-S Corporation	2	\$90.00	1	\$350.00
	LLC-Disregarded Entity	0	.	0	.
	S Corporation	5	\$141.40	1	\$150.00
	C Corporation	3	\$133.67	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	9	\$104.22	1	\$150.00
	\$100,000-\$149,999	8	\$171.25	1	\$275.00
	\$150,000 and over	0	.	1	\$350.00
Size of City	Large	3	\$123.67	0	.
	Moderate	9	\$160.22	2	\$312.50
	Small	4	\$86.25	0	.
	Rural	1	\$150.00	1	\$150.00
Gross Income 2019	Under \$50,000	1	\$45.00	0	.
	\$50,000-99,999	1	\$350.00	0	.
	\$100,000-199,999	1	\$150.00	0	.
	\$200,000-399,999	7	\$118.71	1	\$150.00
	\$400,000 & over	7	\$133.14	2	\$312.50
Full-Time Staff	One	3	\$198.33	0	.
	Two	2	\$143.00	0	.
	3 or More	12	\$118.92	3	\$258.33
Total		17	\$135.76	3	\$258.33

## REGIONAL CLIENT SERVICES

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

#### WEST N. CENTRAL

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$150.00	4	\$65.00
	LLC-Partnership	2	\$207.50	1	\$205.00
	LLC-S Corporation	4	\$148.75	6	\$100.83
	LLC-Disregarded Entity	0	.	1	\$65.00
	S Corporation	5	\$164.00	7	\$149.57
	C Corporation	1	\$176.00	3	\$110.33
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	5	\$146.20	14	\$92.36
	\$100,000-\$149,999	6	\$171.67	5	\$139.00
	\$150,000 and over	2	\$197.50	3	\$175.00
Size of City	Large	4	\$180.25	5	\$170.20
	Moderate	6	\$171.67	6	\$119.50
	Small	1	\$115.00	6	\$73.33
	Rural	2	\$145.00	5	\$101.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	2	\$197.50	4	\$103.75
	\$100,000-199,999	0	.	1	\$85.00
	\$200,000-399,999	4	\$147.75	10	\$114.10
	\$400,000 & over	7	\$167.14	7	\$124.57
Full-Time Staff	One	1	\$95.00	2	\$70.00
	Two	3	\$200.33	4	\$140.25
	3 or More	8	\$165.00	15	\$107.13
Total		13	\$165.85	22	\$114.23

## REGIONAL CLIENT SERVICES

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

#### **WEST N. CENTRAL**

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$75.00	0	.
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	0	.	1	\$300.00
	LLC-Disregarded Entity	0	.	0	.
	S Corporation	2	\$182.50	3	\$150.00
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	2	\$112.50	1	\$75.00
	\$100,000-\$149,999	1	\$215.00	2	\$187.50
	\$150,000 and over	0	.	1	\$300.00
Size of City	Large	0	.	2	\$225.00
	Moderate	1	\$215.00	1	\$225.00
	Small	1	\$75.00	0	.
	Rural	1	\$150.00	1	\$75.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	1	\$300.00
	\$100,000-199,999	1	\$75.00	0	.
	\$200,000-399,999	1	\$150.00	1	\$75.00
	\$400,000 & over	1	\$215.00	2	\$187.50
Full-Time Staff	One	0	.	0	.
	Two	0	.	1	\$300.00
	3 or More	3	\$146.67	3	\$150.00
Total		3	\$146.67	4	\$187.50

## REGIONAL CLIENT SERVICES

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

#### **WEST N. CENTRAL**

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	0	.
	LLC-Partnership	0	.
	LLC-S Corporation	2	\$262.50
	LLC-Disregarded Entity	0	.
	S Corporation	2	\$207.50
	C Corporation	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.
	\$50,000-\$99,999	1	\$200.00
	\$100,000-\$149,999	2	\$170.00
	\$150,000 and over	1	\$400.00
Size of City	Large	0	.
	Moderate	3	\$246.67
	Small	0	.
	Rural	1	\$200.00
Gross Income 2019	Under \$50,000	0	.
	\$50,000-99,999	0	.
	\$100,000-199,999	0	.
	\$200,000-399,999	2	\$162.50
	\$400,000 & over	2	\$307.50
Full-Time Staff	One	0	.
	Two	1	\$125.00
	3 or More	3	\$271.67
Total		4	\$235.00



## 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%
	C Corporation	.0%	24.5%	2.5%	.0%	10.0%
Median Household Income for Clients of Your Practice	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%
	\$150,000 and over	.0%	6.3%	1.3%	.0%	.1%
Size of City	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%
	Rural	.0%	8.3%	.0%	.0%	.0%
Gross Income 2019	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%
	\$400,000 & over	.5%	17.7%	1.5%	.7%	4.5%
Full-Time Staff	One	.8%	15.0%	.9%	.0%	.8%
	Two	.3%	24.7%	.0%	.4%	.0%
	3 or More	.4%	11.8%	3.9%	1.9%	2.5%
Total		.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

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### PACIFIC

		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	28.3	1.7	1.8	1.1	\$110,474
	Partnership	29.6	6.1	1.5	2.3	\$128,463
	LLC-C Corporation	26.5	3.5	.	1.5	\$118,264
	LLC-Partnership	17.5	9.5	2.0	2.0	\$101,177
	LLC-S Corporation	25.4	2.9	2.0	1.2	\$134,446
	LLC-Disregarded Entity	12.3	2.6	2.5	1.0	\$110,500
	Professional Corp.	42.3	2.3	3.0	1.0	\$71,058
	S Corporation	26.8	2.6	2.0	1.2	\$149,766
	C Corporation	25.3	5.3	1.5	1.2	\$87,094
Median Household Income for Clients of Your Practice	Under \$50,000	31.9	1.2	1.0	1.0	\$145,000
	\$50,000-\$99,999	23.0	3.0	1.8	1.2	\$99,139
	\$100,000-\$149,999	29.5	2.8	1.7	1.3	\$137,061
	\$150,000 and over	27.4	3.0	2.5	1.2	\$138,655
Size of City	Large	28.3	2.9	2.1	1.2	\$135,058
	Moderate	25.7	3.0	2.0	1.2	\$117,075
	Small	26.9	2.4	1.6	1.2	\$152,462
	Rural	26.7	1.9	1.7	1.2	\$75,953
Gross Income 2019	Under \$50,000	22.8	1.6	1.2	1.1	\$19,586
	\$50,000-99,999	24.4	1.3	1.6	1.1	\$61,665
	\$100,000-199,999	28.7	1.2	1.6	1.1	\$131,807
	\$200,000-399,999	30.0	2.3	1.8	1.3	\$168,013
	\$400,000 & over	29.7	7.0	2.4	1.5	\$168,515
Full-Time Staff	One	26.9	1.0	1.7	1.0	\$124,066
	Two	24.5	2.0	1.6	1.3	\$118,993
	3 or More	29.6	6.0	2.2	1.5	\$131,048
Total		26.8	2.8	1.9	1.2	\$125,357

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### PACIFIC

		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	\$176,947	\$71,480	\$191,457	\$84,086
	Partnership	\$736,032	\$303,849	\$790,714	\$338,429
	LLC-C Corporation	\$252,882	\$186,500	\$96,000	.
	LLC-Partnership	\$1,306,540	\$237,455	\$1,604,000	\$360,000
	LLC-S Corporation	\$358,541	\$128,057	\$441,035	\$83,721
	LLC-Disregarded Entity	\$453,500	\$116,500	\$441,750	\$105,500
	Professional Corp.	\$213,175	\$128,208	\$313,029	\$116,000
	S Corporation	\$359,567	\$99,992	\$382,134	\$107,410
	C Corporation	\$724,718	\$29,815	\$796,667	\$47,000
Median Household Income for Clients of Your Practice	Under \$50,000	\$83,750	\$52,813	\$106,667	\$73,250
	\$50,000-\$99,999	\$299,741	\$77,622	\$327,642	\$83,204
	\$100,000-\$149,999	\$379,477	\$115,570	\$432,393	\$142,790
	\$150,000 and over	\$458,074	\$173,451	\$479,440	\$145,639
Size of City	Large	\$421,910	\$131,716	\$516,148	\$140,253
	Moderate	\$376,082	\$124,581	\$398,831	\$134,640
	Small	\$263,541	\$72,550	\$272,733	\$74,784
	Rural	\$139,585	\$44,087	\$146,520	\$47,520
Gross Income 2019	Under \$50,000	\$22,963	\$20,635	\$40,543	\$21,640
	\$50,000-99,999	\$72,335	\$34,980	\$70,953	\$36,647
	\$100,000-199,999	\$149,944	\$69,635	\$148,932	\$69,411
	\$200,000-399,999	\$284,289	\$115,466	\$294,003	\$120,842
	\$400,000 & over	\$961,926	\$257,822	\$1,069,115	\$274,478
Full-Time Staff	One	\$123,087	\$63,451	\$121,841	\$65,853
	Two	\$230,499	\$76,339	\$258,211	\$93,472
	3 or More	\$802,919	\$223,439	\$908,596	\$233,378
Total		\$358,092	\$113,097	\$398,799	\$121,117

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### *PACIFIC*

		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	11.7%	2.7%	65.4%	8.8%
	Partnership	14.8%	.0%	59.6%	6.0%
	LLC-C Corporation	7.5%	.5%	69.5%	3.0%
	LLC-Partnership	.0%	.5%	59.0%	3.5%
	LLC-S Corporation	6.1%	3.1%	58.0%	5.6%
	LLC-Disregarded Entity	13.5%	.0%	38.5%	15.8%
	Professional Corp.	18.4%	.0%	.0%	2.2%
	S Corporation	4.3%	1.3%	53.1%	24.7%
	C Corporation	9.0%	1.3%	55.3%	11.3%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	95.0%	5.0%
	\$50,000-\$99,999	8.3%	1.1%	57.6%	15.3%
	\$100,000-\$149,999	13.5%	2.8%	50.6%	13.3%
	\$150,000 and over	3.0%	1.4%	63.0%	11.1%
Size of City	Large	7.3%	2.6%	52.8%	14.8%
	Moderate	8.5%	.6%	60.4%	11.5%
	Small	8.7%	4.3%	58.5%	12.9%
	Rural	16.3%	.3%	60.5%	19.0%
Gross Income 2019	Under \$50,000	1.6%	.0%	55.3%	20.6%
	\$50,000-99,999	6.1%	4.6%	58.4%	14.0%
	\$100,000-199,999	7.3%	1.2%	70.9%	3.3%
	\$200,000-399,999	9.6%	3.8%	60.4%	12.5%
	\$400,000 & over	13.2%	.5%	41.7%	19.7%
Full-Time Staff	One	3.4%	2.0%	69.8%	12.1%
	Two	13.0%	2.2%	41.4%	22.3%
	3 or More	14.2%	1.2%	50.5%	8.8%
Total		8.5%	1.8%	57.5%	13.2%

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	.4%	7.1%	.0%	.0%	.3%
	Partnership	.0%	7.2%	8.0%	3.0%	1.4%
	LLC-C Corporation	.0%	.0%	.0%	.0%	.0%
	LLC-Partnership	.0%	33.5%	1.5%	.0%	2.0%
	LLC-S Corporation	9.1%	8.7%	2.7%	2.7%	3.1%
	LLC-Disregarded Entity	1.3%	17.0%	2.0%	.0%	5.3%
	Professional Corp.	.0%	33.7%	45.7%	.0%	.0%
	S Corporation	.6%	8.6%	.3%	1.3%	3.1%
	C Corporation	.0%	7.3%	1.5%	1.3%	4.5%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	.0%	.0%
	\$50,000-\$99,999	.8%	9.6%	.3%	.3%	2.0%
	\$100,000-\$149,999	.1%	11.2%	2.6%	1.1%	1.9%
	\$150,000 and over	4.6%	6.5%	2.6%	1.9%	2.7%
Size of City	Large	3.6%	8.2%	2.3%	2.0%	3.5%
	Moderate	.3%	10.5%	2.1%	.7%	1.5%
	Small	.2%	9.9%	.2%	.0%	1.2%
	Rural	3.5%	.0%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	.6%	7.5%	3.1%	3.1%	6.9%
	\$50,000-99,999	1.3%	10.8%	.0%	.0%	1.3%
	\$100,000-199,999	.2%	9.0%	.0%	.1%	2.0%
	\$200,000-399,999	.2%	8.0%	3.1%	.0%	.4%
	\$400,000 & over	4.4%	9.6%	3.0%	2.4%	2.4%
Full-Time Staff	One	.6%	6.7%	.0%	.0%	1.3%
	Two	.1%	15.3%	.5%	.1%	2.4%
	3 or More	4.0%	9.5%	4.4%	2.2%	2.1%
Total		1.6%	9.1%	1.8%	1.0%	2.1%

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	1.6%	1.2%	.3%	.6%
	Partnership	.0%	.0%	.0%	.0%
	LLC-C Corporation	13.0%	.0%	.0%	6.5%
	LLC-Partnership	.0%	.0%	.0%	.0%
	LLC-S Corporation	.6%	.0%	.3%	.0%
	LLC-Disregarded Entity	5.5%	.0%	.0%	1.3%
	Professional Corp.	.0%	.0%	.0%	.0%
	S Corporation	1.7%	.0%	.0%	1.1%
	C Corporation	8.8%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-\$99,999	2.6%	1.1%	.1%	.9%
	\$100,000-\$149,999	1.5%	.0%	.4%	1.0%
	\$150,000 and over	2.8%	.0%	.0%	.2%
Size of City	Large	2.0%	.0%	.0%	1.0%
	Moderate	1.9%	.8%	.3%	.9%
	Small	4.1%	.0%	.1%	.0%
	Rural	.5%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	.6%	.0%	.0%	.6%
	\$50,000-99,999	3.1%	.0%	.0%	.5%
	\$100,000-199,999	2.7%	1.9%	.6%	.8%
	\$200,000-399,999	1.9%	.0%	.1%	.0%
	\$400,000 & over	2.8%	.0%	.1%	.3%
Full-Time Staff	One	2.0%	.8%	.2%	1.1%
	Two	2.2%	.0%	.1%	.3%
	3 or More	2.5%	.0%	.1%	.5%
Total		2.2%	.4%	.2%	.8%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### PACIFIC

		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	\$2,038	\$778	\$177	\$125
	Partnership	\$1,317	\$592	\$55	\$78
	LLC-C Corporation	.	.	\$65	\$65
	LLC-Partnership	.	.	.	.
	LLC-S Corporation	\$500	\$290	\$94	\$80
	LLC-Disregarded Entity	\$3,000	\$350	\$60	\$60
	Professional Corp.	\$2,500	\$300	.	.
	S Corporation	\$2,436	\$446	\$101	\$158
	C Corporation	\$1,110	\$433	\$70	\$78
Median Household Income for Clients of Your Practice	Under \$50,000	\$350	\$150	\$75	\$100
	\$50,000-\$99,999	\$1,370	\$314	\$64	\$86
	\$100,000-\$149,999	\$2,169	\$738	\$186	\$156
	\$150,000 and over	\$2,304	\$697	\$103	\$119
Size of City	Large	\$2,350	\$517	\$112	\$169
	Moderate	\$1,797	\$663	\$138	\$107
	Small	\$2,050	\$258	\$53	\$60
	Rural	\$500	\$343	\$61	\$105
Gross Income 2019	Under \$50,000	\$1,217	\$500	\$58	\$92
	\$50,000-99,999	\$2,000	\$446	\$96	\$99
	\$100,000-199,999	\$1,658	\$470	\$90	\$146
	\$200,000-399,999	\$949	\$755	\$86	\$106
	\$400,000 & over	\$2,519	\$640	\$194	\$152
Full-Time Staff	One	\$2,025	\$606	\$79	\$121
	Two	\$1,517	\$365	\$158	\$103
	3 or More	\$2,231	\$608	\$113	\$132
Total		\$1,905	\$555	\$116	\$120

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	\$215	\$945	\$370	\$222	\$764
	Partnership	\$75	\$1,369	\$1,070	\$170	\$1,069
	LLC-C Corporation	\$65	\$325	\$275	\$175	\$288
	LLC-Partnership	.	.	\$250	\$170	\$600
	LLC-S Corporation	\$99	\$550	\$356	\$260	\$838
	LLC-Disregarded Entity	.	\$900	\$525	\$250	\$694
	Professional Corp.	.	\$478	\$759	\$180	\$740
	S Corporation	\$75	\$1,388	\$390	\$296	\$782
	C Corporation	\$80	\$736	\$358	\$220	\$463
Median Household Income for Clients of Your Practice	Under \$50,000	.	\$300	\$227	\$158	\$200
	\$50,000-\$99,999	\$90	\$575	\$283	\$207	\$662
	\$100,000-\$149,999	\$103	\$1,005	\$385	\$255	\$740
	\$150,000 and over	\$153	\$1,615	\$691	\$301	\$880
Size of City	Large	\$75	\$1,280	\$437	\$255	\$765
	Moderate	\$119	\$1,032	\$468	\$245	\$816
	Small	\$91	\$566	\$314	\$225	\$584
	Rural	\$100	\$1,225	\$450	\$233	\$575
Gross Income 2019	Under \$50,000	.	\$600	\$319	\$147	\$563
	\$50,000-99,999	\$100	\$600	\$308	\$217	\$894
	\$100,000-199,999	\$25	\$1,810	\$338	\$248	\$575
	\$200,000-399,999	\$113	\$566	\$369	\$219	\$700
	\$400,000 & over	\$139	\$1,124	\$675	\$308	\$953
Full-Time Staff	One	\$63	\$1,177	\$409	\$252	\$766
	Two	\$112	\$665	\$330	\$234	\$591
	3 or More	\$113	\$1,266	\$583	\$253	\$870
Total		\$104	\$1,035	\$432	\$244	\$757



## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	\$836	\$1,165	\$1,149	\$26	\$179
	Partnership	\$1,620	\$1,845	\$1,845	\$66	\$1,733
	LLC-C Corporation	\$891	\$1,013	\$1,010	\$50	\$163
	LLC-Partnership	\$630	.	\$855	\$30	\$230
	LLC-S Corporation	\$712	\$897	\$920	\$56	\$193
	LLC-Disregarded Entity	\$1,154	\$1,400	\$1,137	\$50	\$340
	Professional Corp.	\$1,416	\$1,274	\$636	.	\$100
	S Corporation	\$959	\$1,039	\$1,484	\$57	\$180
	C Corporation	\$649	\$780	\$770	\$40	\$215
Median Household Income for Clients of Your Practice	Under \$50,000	\$350	\$500	\$450	\$25	\$50
	\$50,000-\$99,999	\$599	\$886	\$797	\$38	\$160
	\$100,000-\$149,999	\$948	\$1,096	\$1,465	\$33	\$211
	\$150,000 and over	\$1,312	\$1,483	\$1,466	\$73	\$526
Size of City	Large	\$963	\$1,059	\$1,440	\$46	\$230
	Moderate	\$1,020	\$1,275	\$1,251	\$47	\$344
	Small	\$618	\$751	\$751	\$35	\$142
	Rural	\$850	\$1,367	\$1,151	\$41	\$143
Gross Income 2019	Under \$50,000	\$790	\$775	\$513	\$30	\$120
	\$50,000-99,999	\$604	\$804	\$1,458	\$34	\$190
	\$100,000-199,999	\$853	\$996	\$1,000	\$61	\$214
	\$200,000-399,999	\$743	\$985	\$984	\$29	\$152
	\$400,000 & over	\$1,344	\$1,467	\$1,559	\$71	\$672
Full-Time Staff	One	\$825	\$1,152	\$1,349	\$45	\$193
	Two	\$690	\$833	\$842	\$29	\$149
	3 or More	\$1,271	\$1,355	\$1,424	\$65	\$577
Total		\$929	\$1,128	\$1,223	\$45	\$275

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		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	\$106	\$152	\$59	\$136	\$73
	Partnership	\$1,525	\$1,067	\$40	\$5,000	\$40
	LLC-C Corporation	\$225	\$100	\$38	\$163	\$65
	LLC-Partnership	\$75	\$125	\$35	\$210	.
	LLC-S Corporation	\$112	\$173	\$88	\$243	\$44
	LLC-Disregarded Entity	\$225	\$225	\$50	\$175	.
	Professional Corp.	.	\$100	.	.	.
	S Corporation	\$88	\$125	\$70	\$144	\$51
	C Corporation	\$85	\$180	\$55	\$230	\$70
Median Household Income for Clients of Your Practice	Under \$50,000	\$50	\$75	\$40	.	\$40
	\$50,000-\$99,999	\$86	\$128	\$54	\$158	\$42
	\$100,000-\$149,999	\$110	\$140	\$52	\$143	\$98
	\$150,000 and over	\$337	\$366	\$92	\$926	\$63
Size of City	Large	\$103	\$156	\$80	\$142	\$82
	Moderate	\$223	\$244	\$65	\$482	\$66
	Small	\$77	\$139	\$53	\$143	\$28
	Rural	\$93	\$99	\$29	\$125	\$35
Gross Income 2019	Under \$50,000	\$73	\$118	\$75	\$125	\$75
	\$50,000-99,999	\$104	\$148	\$40	\$159	\$51
	\$100,000-199,999	\$169	\$169	\$85	\$148	\$79
	\$200,000-399,999	\$60	\$152	\$61	\$143	\$41
	\$400,000 & over	\$409	\$413	\$60	\$838	\$77
Full-Time Staff	One	\$121	\$152	\$66	\$144	\$71
	Two	\$88	\$134	\$62	\$133	\$36
	3 or More	\$356	\$369	\$64	\$722	\$72
Total		\$167	\$199	\$64	\$333	\$60

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$41
	Partnership	\$23
	LLC-C Corporation	\$38
	LLC-Partnership	.
	LLC-S Corporation	\$46
	LLC-Disregarded Entity	.
	Professional Corp.	.
	S Corporation	\$31
	C Corporation	\$40
Median Household Income for Clients of Your Practice	Under \$50,000	\$20
	\$50,000-\$99,999	\$36
	\$100,000-\$149,999	\$33
	\$150,000 and over	\$45
Size of City	Large	\$32
	Moderate	\$45
	Small	\$24
	Rural	\$25
Gross Income 2019	Under \$50,000	\$33
	\$50,000-99,999	\$29
	\$100,000-199,999	\$27
	\$200,000-399,999	\$48
	\$400,000 & over	\$56
Full-Time Staff	One	\$33
	Two	\$33
	3 or More	\$49
Total		\$37

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### *PACIFIC*

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	13	\$84.62	12	\$92.08
	Partnership	3	\$72.67	3	\$72.67
	LLC-C Corporation	1	\$65.00	0	.
	LLC-Partnership	1	\$125.00	2	\$100.00
	LLC-S Corporation	6	\$92.67	4	\$83.75
	LLC-Disregarded Entity	3	\$70.00	0	.
	Professional Corp.	2	\$95.00	1	\$90.00
	S Corporation	11	\$101.18	12	\$128.33
	C Corporation	2	\$157.50	2	\$157.50
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	16	\$82.88	13	\$90.77
	\$100,000-\$149,999	17	\$96.94	15	\$112.20
	\$150,000 and over	9	\$102.00	8	\$117.50
Size of City	Large	12	\$94.00	14	\$121.29
	Moderate	19	\$96.53	15	\$90.67
	Small	7	\$82.14	5	\$99.00
	Rural	4	\$88.75	2	\$125.00
Gross Income 2019	Under \$50,000	3	\$71.67	2	\$82.50
	\$50,000-99,999	8	\$99.50	8	\$104.38
	\$100,000-199,999	5	\$89.60	6	\$114.17
	\$200,000-399,999	9	\$81.11	7	\$99.29
	\$400,000 & over	13	\$97.92	9	\$107.56
Full-Time Staff	One	14	\$104.57	15	\$123.33
	Two	8	\$63.75	6	\$67.50
	3 or More	20	\$95.90	14	\$103.43
Total		42	\$92.67	36	\$105.64

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	19	\$240.42	23	\$181.09
	Partnership	4	\$1,383.75	4	\$1,371.25
	LLC-C Corporation	1	\$65.00	2	\$107.50
	LLC-Partnership	2	\$152.50	2	\$187.50
	LLC-S Corporation	7	\$215.00	7	\$210.71
	LLC-Disregarded Entity	2	\$165.00	4	\$125.00
	Professional Corp.	2	\$150.00	3	\$183.33
	S Corporation	18	\$189.72	19	\$196.32
	C Corporation	2	\$200.00	4	\$172.50
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$275.00	2	\$175.00
	\$50,000-\$99,999	15	\$141.67	19	\$145.00
	\$100,000-\$149,999	20	\$189.00	26	\$176.92
	\$150,000 and over	19	\$516.74	20	\$466.50
Size of City	Large	22	\$230.14	24	\$208.54
	Moderate	24	\$411.88	32	\$329.22
	Small	8	\$131.88	9	\$141.67
	Rural	3	\$140.00	3	\$123.33
Gross Income 2019	Under \$50,000	5	\$175.00	8	\$140.63
	\$50,000-99,999	9	\$162.22	12	\$145.83
	\$100,000-199,999	12	\$221.67	11	\$179.09
	\$200,000-399,999	10	\$201.30	10	\$170.50
	\$400,000 & over	15	\$538.33	19	\$469.74
Full-Time Staff	One	29	\$222.00	30	\$185.17
	Two	8	\$153.75	13	\$163.08
	3 or More	19	\$442.37	22	\$418.64
Total		57	\$288.12	68	\$252.72

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$193.33	11	\$109.55
	Partnership	2	\$167.50	3	\$72.67
	LLC-C Corporation	0	.	1	\$110.00
	LLC-Partnership	1	\$250.00	2	\$137.50
	LLC-S Corporation	4	\$157.50	7	\$88.57
	LLC-Disregarded Entity	1	\$280.00	3	\$108.33
	Professional Corp.	1	\$250.00	2	\$112.50
	S Corporation	7	\$196.43	17	\$108.12
	C Corporation	1	\$100.00	4	\$91.25
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	8	\$161.88	15	\$93.67
	\$100,000-\$149,999	8	\$196.88	24	\$106.17
	\$150,000 and over	7	\$215.71	10	\$115.30
Size of City	Large	6	\$215.00	17	\$116.06
	Moderate	11	\$190.91	20	\$97.65
	Small	5	\$163.00	11	\$95.91
	Rural	1	\$175.00	2	\$100.00
Gross Income 2019	Under \$50,000	1	\$250.00	4	\$87.50
	\$50,000-99,999	2	\$162.50	7	\$108.57
	\$100,000-199,999	2	\$200.00	9	\$103.67
	\$200,000-399,999	5	\$158.00	9	\$89.44
	\$400,000 & over	10	\$217.00	15	\$119.87
Full-Time Staff	One	4	\$196.25	18	\$111.00
	Two	4	\$145.00	13	\$83.46
	3 or More	14	\$208.21	18	\$111.83
Total		23	\$190.43	50	\$103.62

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$126.00	6	\$145.83
	Partnership	4	\$598.75	1	\$400.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$250.00	0	.
	LLC-S Corporation	4	\$178.75	1	\$150.00
	LLC-Disregarded Entity	1	\$180.00	0	.
	Professional Corp.	1	\$100.00	0	.
	S Corporation	10	\$169.80	6	\$177.50
	C Corporation	2	\$147.50	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	1	\$200.00
	\$50,000-\$99,999	8	\$138.75	6	\$155.83
	\$100,000-\$149,999	14	\$157.14	3	\$91.67
	\$150,000 and over	6	\$492.17	4	\$270.00
Size of City	Large	10	\$192.50	2	\$175.00
	Moderate	11	\$302.55	10	\$179.00
	Small	6	\$139.17	1	\$175.00
	Rural	1	\$175.00	1	\$175.00
Gross Income 2019	Under \$50,000	0	.	2	\$137.50
	\$50,000-99,999	2	\$162.50	0	.
	\$100,000-199,999	2	\$199.00	1	\$65.00
	\$200,000-399,999	6	\$112.50	2	\$112.50
	\$400,000 & over	12	\$335.42	7	\$236.43
Full-Time Staff	One	6	\$172.17	1	\$75.00
	Two	5	\$112.00	2	\$120.00
	3 or More	16	\$285.63	9	\$202.78
Total		28	\$223.68	14	\$177.86

## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$190.00	10	\$105.00
	Partnership	2	\$167.50	2	\$90.00
	LLC-C Corporation	0	.	2	\$87.50
	LLC-Partnership	1	\$300.00	1	\$225.00
	LLC-S Corporation	4	\$155.00	5	\$128.00
	LLC-Disregarded Entity	1	\$280.00	2	\$70.00
	Professional Corp.	1	\$250.00	1	\$90.00
	S Corporation	12	\$147.50	14	\$123.07
	C Corporation	2	\$190.00	2	\$157.50
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	1	\$150.00
	\$50,000-\$99,999	8	\$118.75	12	\$100.00
	\$100,000-\$149,999	13	\$197.31	17	\$136.18
	\$150,000 and over	5	\$198.00	9	\$97.00
Size of City	Large	11	\$215.00	14	\$131.43
	Moderate	7	\$170.71	13	\$111.00
	Small	7	\$110.00	10	\$101.00
	Rural	1	\$175.00	2	\$122.50
Gross Income 2019	Under \$50,000	2	\$187.50	2	\$120.00
	\$50,000-99,999	3	\$155.00	6	\$119.17
	\$100,000-199,999	3	\$78.33	6	\$85.50
	\$200,000-399,999	3	\$135.00	7	\$123.57
	\$400,000 & over	11	\$206.36	13	\$128.46
Full-Time Staff	One	6	\$122.50	12	\$111.08
	Two	6	\$155.83	8	\$116.88
	3 or More	14	\$202.50	17	\$119.71
Total		26	\$173.27	39	\$116.36



## REGIONAL CLIENT SERVICES

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

#### PACIFIC

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$123.33	3	\$118.33
	Partnership	0	.	0	.
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	1	\$225.00
	LLC-S Corporation	1	\$100.00	2	\$120.00
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	1	\$250.00	0	.
	S Corporation	3	\$108.33	2	\$107.50
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	4	\$117.50	3	\$96.67
	\$100,000-\$149,999	3	\$108.33	4	\$165.00
	\$150,000 and over	1	\$250.00	1	\$85.00
Size of City	Large	1	\$100.00	2	\$210.00
	Moderate	4	\$148.75	5	\$105.00
	Small	2	\$87.50	1	\$90.00
	Rural	1	\$175.00	0	.
Gross Income 2019	Under \$50,000	1	\$250.00	0	.
	\$50,000-99,999	1	\$100.00	1	\$195.00
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	2	\$125.00	1	\$90.00
	\$400,000 & over	2	\$112.50	4	\$136.25
Full-Time Staff	One	1	\$75.00	1	\$195.00
	Two	1	\$100.00	1	\$90.00
	3 or More	6	\$145.00	5	\$133.00
Total		8	\$130.63	8	\$129.38

## REGIONAL CLIENT SERVICES

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

#### **PACIFIC**

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	6	\$220.00
	Partnership	0	.
	LLC-C Corporation	0	.
	LLC-Partnership	1	\$350.00
	LLC-S Corporation	1	\$270.00
	LLC-Disregarded Entity	1	\$125.00
	Professional Corp.	1	\$250.00
	S Corporation	4	\$233.75
	C Corporation	2	\$232.50
Median Household Income for Clients of Your Practice	Under \$50,000	0	.
	\$50,000-\$99,999	3	\$140.00
	\$100,000-\$149,999	8	\$256.25
	\$150,000 and over	5	\$249.00
Size of City	Large	8	\$238.75
	Moderate	8	\$225.63
	Small	0	.
	Rural	0	.
Gross Income 2019	Under \$50,000	3	\$175.00
	\$50,000-99,999	3	\$208.33
	\$100,000-199,999	0	.
	\$200,000-399,999	0	.
	\$400,000 & over	7	\$272.14
Full-Time Staff	One	5	\$180.00
	Two	2	\$245.00
	3 or More	9	\$258.33
Total		16	\$232.19

## 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 (Partner- ship) Average Fee	Form 1120 (Corpor- ation) 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	\$35
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
Total	237	\$99.66	207	\$100.99	319	\$179.71

## 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 State- ments 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	.
Total	214	\$108.61

## 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%

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Principal/Partner

Practice Demographics		Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$72,543	102	\$29,860	25
	Partnership	\$114,300	8	\$8,700	3
	LLC-C Corporation	\$109,889	9	*	2
	LLC-Partnership	\$114,772	16	\$25,450	5
	LLC-S Corporation	\$69,550	113	\$22,240	47
	LLC-Disregarded Entity	\$63,876	29	\$30,600	5
	Professional Corp.	\$95,538	13	\$12,667	6
	S Corporation	\$85,783	153	\$29,166	55
	C Corporation	\$91,712	31	\$18,642	13
Census District	New England	\$100,802	21	\$38,056	3
	Middle Atlantic	\$91,207	59	\$31,750	14
	South Atlantic	\$67,911	100	\$18,545	29
	East S. Central	\$65,353	16	*	1
	West S. Central	\$84,811	34	\$20,773	11
	East N. Central	\$93,190	59	\$27,842	21
	West N. Central	\$84,901	49	\$27,254	17
	Mountain	\$54,781	47	\$32,205	20
	Pacific	\$84,660	73	\$23,462	40
Median Household Income for Clients of Your Practice	Under \$50,000	\$35,108	18	\$10,000	5
	\$50,000-\$99,999	\$67,668	200	\$18,754	65
	\$100,000-\$149,999	\$83,560	136	\$31,754	53
	\$150,000 and over	\$106,714	99	\$28,564	33
Size of City	Large	\$79,415	141	\$24,424	58
	Moderate	\$86,169	177	\$27,547	52
	Small	\$76,234	108	\$25,225	37
	Rural	\$58,366	35	\$16,568	11
Gross Income 2019	Under \$50,000	\$30,108	38	\$12,700	12
	\$50,000-99,999	\$35,723	70	\$6,582	17
	\$100,000-199,999	\$63,497	93	\$26,487	38
	\$200,000-399,999	\$87,841	134	\$26,461	43
	\$400,000 & over	\$124,378	126	\$32,216	51
Full-Time Staff	One	\$59,377	160	\$22,547	55
	Two	\$67,492	92	\$23,766	36
	3 or More	\$103,319	209	\$28,694	65
Total		\$80,180	476	\$25,165	161

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Principal/Partner

State	Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
	Mean	Count	Mean	Count
Alabama	\$40,833	6	*	1
Alaska	\$62,585	7	\$10,008	5
Arizona	\$70,800	17	\$40,000	7
Arkansas	\$87,740	4	*	1
California	\$94,379	32	\$33,273	15
Colorado	\$27,921	14	\$9,620	5
Connecticut	\$181,250	4	*	0
Delaware	*	2	*	0
Florida	\$58,138	34	\$26,000	8
Georgia	\$73,476	21	\$13,714	7
Hawaii	\$152,000	5	*	1
Idaho	*	2	*	2
Illinois	\$84,703	25	\$33,269	9
Indiana	\$116,500	6	\$28,200	5
Iowa	\$120,714	7	*	2
Kansas	\$69,638	8	\$9,386	4
Louisiana	\$57,617	6	*	0
Maine	\$96,167	5	*	1
Maryland	\$97,778	9	\$30,667	3
Massachusetts	\$83,800	5	*	2
Michigan	\$91,667	9	*	1
Minnesota	\$71,000	11	\$6,963	4
Mississippi	\$57,931	5	*	0
Missouri	\$91,202	11	\$10,333	3
Montana	\$46,667	3	*	2
Nebraska	\$70,929	7	*	2
Nevada	\$101,667	3	*	1
New Hampshire	\$72,333	3	*	0
New Jersey	\$88,100	20	\$25,125	4
New Mexico	\$42,050	4	*	1
New York	\$84,648	25	\$26,750	8
North Carolina	\$62,981	16	\$9,833	6
North Dakota	\$109,337	4	*	2
Ohio	\$108,450	5	*	2
Oklahoma	\$64,750	4	*	1
Oregon	\$60,866	11	\$17,672	6
Pennsylvania	\$107,357	14	*	2
Rhode Island	\$68,750	4	*	0
South Carolina	\$68,333	3	*	1
South Dakota	*	1	*	0
Tennessee	\$102,200	5	*	0
Texas	\$96,395	20	\$21,611	9
Utah	\$78,333	3	*	2
Virginia	\$62,669	13	\$8,200	4
Washington	\$71,801	18	\$17,946	13
West Virginia	*	2	*	0
Wisconsin	\$93,885	14	\$12,438	4
Wyoming	*	1	*	0
Total	\$80,180	476	\$25,165	161

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Practitioners-Accounting & Tax Licensed/Credentialed

Practice Demographics		Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$55,358	27	\$19,727	9
	Partnership	\$77,000	4	*	0
	LLC-C Corporation	\$77,000	3	*	2
	LLC-Partnership	\$75,800	10	*	1
	LLC-S Corporation	\$51,893	41	\$6,207	12
	LLC-Disregarded Entity	\$49,300	6	*	2
	Professional Corp.	\$69,269	4	*	2
	S Corporation	\$63,185	53	\$7,291	13
	C Corporation	\$57,330	10	\$19,800	5
Census District	New England	\$51,000	5	*	1
	Middle Atlantic	\$63,175	20	\$18,400	5
	South Atlantic	\$54,381	31	\$17,083	6
	East S. Central	\$43,337	7	*	1
	West S. Central	\$49,250	8	\$43,267	3
	East N. Central	\$71,971	21	\$6,458	6
	West N. Central	\$62,024	21	\$5,366	5
	Mountain	\$41,586	14	\$4,133	6
	Pacific	\$66,114	24	\$7,471	13
Median Household Income for Clients of Your Practice	Under \$50,000	*	2	*	0
	\$50,000-\$99,999	\$51,399	60	\$8,649	19
	\$100,000-\$149,999	\$61,010	47	\$15,338	14
	\$150,000 and over	\$66,557	40	\$11,018	13
Size of City	Large	\$61,435	42	\$19,492	15
	Moderate	\$60,869	64	\$7,709	20
	Small	\$55,211	36	\$7,594	8
	Rural	\$46,778	9	\$5,000	3
Gross Income 2019	Under \$50,000	\$24,170	8	\$3,160	4
	\$50,000-99,999	\$31,667	3	*	1
	\$100,000-199,999	\$46,963	16	\$6,658	6
	\$200,000-399,999	\$47,315	43	\$18,925	10
	\$400,000 & over	\$72,134	83	\$8,936	24
Full-Time Staff	One	\$38,604	17	\$11,673	6
	Two	\$53,215	19	\$7,333	6
	3 or More	\$64,051	118	\$12,353	33
Total		\$59,584	158	\$11,354	46

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Practitioners-Accounting & Tax Licensed/Credentialed

State	Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
	Mean	Count	Mean	Count
Alabama	*	2	*	1
Alaska	*	2	*	1
Arizona	\$40,000	6	*	2
Arkansas	*	2	*	0
California	\$68,535	10	\$11,474	5
Colorado	\$49,100	4	*	1
Connecticut	*	2	*	1
Florida	\$63,660	5	\$23,667	3
Georgia	\$55,714	7	*	0
Hawaii	\$74,750	4	\$5,667	3
Illinois	\$64,100	9	*	2
Indiana	*	1	*	0
Iowa	\$58,000	4	*	1
Kansas	\$62,145	6	*	2
Louisiana	*	2	*	0
Maine	*	2	*	0
Maryland	\$83,750	4	*	2
Michigan	\$74,333	3	*	1
Minnesota	\$47,000	4	*	1
Mississippi	\$40,954	3	*	0
Missouri	\$77,333	3	*	0
Montana	*	2	*	2
Nebraska	*	1	*	0
Nevada	*	1	*	0
New Jersey	\$65,071	7	*	1
New Mexico	*	1	*	0
New York	\$70,125	8	*	2
North Carolina	\$38,611	9	*	1
North Dakota	*	2	*	1
Ohio	*	1	*	0
Oklahoma	*	1	*	1
Oregon	\$72,181	4	*	2
Pennsylvania	\$49,400	5	*	2
Rhode Island	*	1	*	0
South Carolina	*	1	*	0
South Dakota	*	1	*	0
Tennessee	*	2	*	0
Texas	\$40,667	3	*	2
Utah	*	0	*	1
Virginia	\$53,750	4	*	0
Washington	\$50,916	4	*	2
West Virginia	*	1	*	0
Wisconsin	\$83,071	7	\$2,400	3
Total	\$59,584	158	\$11,354	46

\* Insufficient responses to obtain statistically valid information



## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Practitioners-Accounting & Tax Not Licensed/Not Credentialed

Practice Demographics		Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$50,501	30	\$7,250	6
	Partnership	\$46,075	4	*	2
	LLC-C Corporation	\$46,250	4	\$15,667	3
	LLC-Partnership	\$43,400	10	*	2
	LLC-S Corporation	\$40,211	44	\$7,500	11
	LLC-Disregarded Entity	\$38,944	9	*	2
	Professional Corp.	\$41,667	3	*	2
	S Corporation	\$47,940	65	\$4,189	21
	C Corporation	\$48,383	12	\$5,583	3
Census District	New England	\$41,833	6	*	1
	Middle Atlantic	\$51,591	22	\$7,667	3
	South Atlantic	\$45,691	34	\$5,214	7
	East S. Central	\$43,333	6	*	0
	West S. Central	\$54,513	16	\$7,000	5
	East N. Central	\$45,759	32	\$3,435	9
	West N. Central	\$43,140	22	\$4,333	6
	Mountain	\$37,830	11	\$12,167	6
	Pacific	\$42,791	25	\$5,585	13
Median Household Income for Clients of Your Practice	Under \$50,000	\$18,222	6	*	0
	\$50,000-\$99,999	\$44,216	75	\$5,573	22
	\$100,000-\$149,999	\$49,254	48	\$6,268	17
	\$150,000 and over	\$48,956	44	\$6,488	13
Size of City	Large	\$46,900	52	\$6,339	19
	Moderate	\$49,667	68	\$6,850	21
	Small	\$39,693	48	\$4,221	10
	Rural	\$41,670	8	*	2
Gross Income 2019	Under \$50,000	\$21,040	5	*	2
	\$50,000-99,999	\$18,857	7	*	1
	\$100,000-199,999	\$32,361	17	\$9,317	6
	\$200,000-399,999	\$44,584	62	\$6,433	14
	\$400,000 & over	\$52,798	86	\$4,795	29
Full-Time Staff	One	\$42,351	15	\$8,750	3
	Two	\$33,702	29	\$4,163	8
	3 or More	\$49,381	131	\$6,194	41
Total		\$45,634	181	\$6,029	52

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Practitioners-Accounting & Tax Not Licensed/Not Credentialed

State	Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
	Mean	Count	Mean	Count
Alabama	*	1	*	0
Alaska	*	2	*	0
Arizona	*	2	*	1
Arkansas	*	1	*	0
California	\$38,908	8	*	2
Colorado	*	2	*	1
Connecticut	*	1	*	0
Delaware	*	2	*	1
Florida	\$39,321	14	\$7,000	4
Georgia	\$70,833	6	*	0
Hawaii	\$51,700	6	\$4,667	3
Idaho	*	2	*	2
Illinois	\$48,070	10	\$2,437	3
Indiana	\$50,000	5	*	2
Iowa	\$39,000	3	*	0
Kansas	\$30,215	4	*	1
Louisiana	\$70,875	4	*	1
Maine	*	2	*	0
Maryland	*	2	*	0
Massachusetts	*	1	*	1
Michigan	\$40,400	5	*	1
Minnesota	\$51,340	4	*	2
Mississippi	\$43,333	3	*	0
Missouri	\$49,000	3	*	1
Montana	*	1	*	1
Nebraska	\$41,892	5	*	1
Nevada	*	2	*	0
New Hampshire	*	1	*	0
New Jersey	\$62,500	6	*	1
New Mexico	*	1	*	0
New York	\$47,455	11	*	2
North Carolina	\$39,000	5	*	1
North Dakota	*	2	*	1
Ohio	\$44,700	3	*	0
Oklahoma	*	2	*	1
Oregon	\$34,455	3	\$5,467	3
Pennsylvania	\$47,600	5	*	0
Rhode Island	*	1	*	0
South Carolina	*	1	*	0
South Dakota	*	1	*	0
Tennessee	*	2	*	0
Texas	\$53,578	9	\$2,667	3
Utah	*	1	*	1
Virginia	\$34,000	3	*	1
Washington	\$51,660	6	\$7,100	5
West Virginia	*	1	*	0
Wisconsin	\$44,166	9	\$2,533	3
Total	\$45,634	181	\$6,029	52

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Other Support Staff

Practice Demographics		Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$25,524	77	\$5,607	15
	Partnership	\$31,654	7	*	0
	LLC-C Corporation	\$36,700	8	\$5,333	3
	LLC-Partnership	\$41,120	10	\$2,117	3
	LLC-S Corporation	\$29,878	73	\$5,085	18
	LLC-Disregarded Entity	\$15,503	16	\$3,225	4
	Professional Corp.	\$37,250	8	\$4,750	4
	S Corporation	\$31,151	92	\$3,342	22
	C Corporation	\$29,112	21	\$5,921	7
Census District	New England	\$26,943	16	\$7,617	5
	Middle Atlantic	\$30,794	54	\$4,540	10
	South Atlantic	\$27,861	61	\$3,288	12
	East S. Central	\$21,715	11	*	0
	West S. Central	\$28,270	20	\$6,600	4
	East N. Central	\$32,589	38	\$2,900	8
	West N. Central	\$29,654	35	\$3,222	9
	Mountain	\$25,898	24	\$5,364	11
	Pacific	\$30,190	42	\$4,879	18
Median Household Income for Clients of Your Practice	Under \$50,000	\$18,594	11	*	1
	\$50,000-\$99,999	\$28,601	142	\$3,963	32
	\$100,000-\$149,999	\$30,668	86	\$4,698	22
	\$150,000 and over	\$30,673	56	\$4,106	21
Size of City	Large	\$32,130	78	\$4,777	27
	Moderate	\$29,606	117	\$4,361	29
	Small	\$26,168	85	\$4,799	18
	Rural	\$28,012	21	\$2,167	3
Gross Income 2019	Under \$50,000	\$15,533	12	\$3,840	5
	\$50,000-99,999	\$15,195	21	\$8,165	4
	\$100,000-199,999	\$17,823	55	\$5,287	17
	\$200,000-399,999	\$28,969	109	\$4,305	19
	\$400,000 & over	\$38,520	109	\$3,929	31
Full-Time Staff	One	\$17,055	56	\$5,105	17
	Two	\$22,302	64	\$4,256	13
	3 or More	\$35,102	189	\$4,355	44
Total		\$29,083	314	\$4,524	77

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Other Support Staff

State	Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
	Mean	Count	Mean	Count
Alabama	\$15,250	4	*	0
Alaska	\$13,946	3	*	1
Arizona	\$35,640	9	\$4,500	4
Arkansas	*	1	*	0
California	\$28,005	23	\$5,868	9
Colorado	\$13,374	8	*	2
Connecticut	\$27,067	3	*	1
Delaware	*	1	*	1
Florida	\$23,471	20	\$2,750	4
Georgia	\$30,417	12	*	2
Hawaii	\$48,960	5	*	2
Idaho	*	1	*	1
Illinois	\$36,289	13	*	2
Indiana	\$29,500	6	*	2
Iowa	\$23,400	5	*	1
Kansas	\$29,024	7	\$5,616	3
Louisiana	\$26,120	5	*	0
Maine	\$27,401	3	*	1
Maryland	\$33,714	7	\$2,000	3
Massachusetts	\$16,768	3	*	1
Michigan	\$33,708	3	*	1
Minnesota	\$23,707	9	\$3,133	3
Mississippi	\$19,167	4	*	0
Missouri	\$41,785	4	*	0
Montana	*	2	*	1
Nebraska	\$38,000	5	*	1
Nevada	*	2	*	1
New Hampshire	\$20,793	3	*	1
New Jersey	\$29,384	19	*	2
New Mexico	*	1	*	0
New York	\$37,093	20	\$2,620	5
North Carolina	\$31,729	10	*	2
North Dakota	\$27,072	3	*	1
Ohio	\$35,027	5	*	0
Oklahoma	*	2	*	0
Oregon	\$21,575	3	*	2
Pennsylvania	\$24,183	15	\$4,100	3
Rhode Island	\$38,750	4	*	1
South Carolina	\$25,000	3	*	0
South Dakota	*	2	*	0
Tennessee	\$33,733	3	*	0
Texas	\$33,067	12	\$6,600	4
Utah	*	1	*	2
Virginia	\$20,633	6	*	0
Washington	\$34,062	8	\$6,188	4
West Virginia	*	2	*	0
Wisconsin	\$28,487	11	\$1,233	3
Total	\$29,083	314	\$4,524	77

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Bookkeeper

Practice Demographics		Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$27,341	32	\$3,700	5
	Partnership	*	2	*	0
	LLC-C Corporation	\$36,333	3	*	2
	LLC-Partnership	\$29,800	5	*	1
	LLC-S Corporation	\$33,647	44	\$3,496	12
	LLC-Disregarded Entity	\$28,983	8	*	1
	Professional Corp.	*	1	*	0
	S Corporation	\$32,801	50	\$5,975	8
	C Corporation	\$31,329	14	\$8,100	3
Census District	New England	\$37,082	12	\$8,488	3
	Middle Atlantic	\$28,653	19	*	2
	South Atlantic	\$30,100	39	\$5,758	6
	East S. Central	\$26,667	6	*	0
	West S. Central	\$34,515	13	\$3,975	4
	East N. Central	\$34,000	11	*	2
	West N. Central	\$34,090	16	\$3,037	3
	Mountain	\$27,536	16	\$9,333	3
	Pacific	\$32,288	17	\$3,790	8
Median Household Income for Clients of Your Practice	Under \$50,000	\$26,685	3	*	0
	\$50,000-\$99,999	\$28,987	63	\$6,065	11
	\$100,000-\$149,999	\$32,627	49	\$5,879	10
	\$150,000 and over	\$33,792	34	\$2,677	11
Size of City	Large	\$31,378	47	\$2,505	10
	Moderate	\$32,905	57	\$6,798	15
	Small	\$29,871	40	\$4,237	6
	Rural	\$25,117	6	*	1
Gross Income 2019	Under \$50,000	*	1	*	2
	\$50,000-99,999	\$11,718	9	\$3,800	3
	\$100,000-199,999	\$23,056	20	*	2
	\$200,000-399,999	\$30,436	52	\$5,095	6
	\$400,000 & over	\$38,109	68	\$4,221	18
Full-Time Staff	One	\$19,416	24	\$4,000	3
	Two	\$27,884	23	\$13,072	4
	3 or More	\$35,152	108	\$3,698	22
Total		\$31,496	159	\$4,842	32

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: FULL-TIME EMPLOYEES

### Bookkeeper

State	Average Annual Salary (July 1, 2020)		Additional Cash Compensation (Paid During 2019)	
	Mean	Count	Mean	Count
Alabama	*	1	*	0
Alaska	*	2	*	0
Arizona	\$28,200	5	*	0
Arkansas	\$27,076	3	*	1
California	\$27,398	8	*	2
Colorado	\$10,175	4	*	1
Connecticut	*	2	*	1
Delaware	*	2	*	1
Florida	\$22,708	12	\$7,263	4
Georgia	\$32,250	10	*	0
Hawaii	\$50,667	3	\$1,500	3
Idaho	*	1	*	1
Illinois	\$35,000	4	*	1
Indiana	*	1	*	0
Iowa	*	2	*	1
Kansas	\$27,763	6	*	1
Maine	\$46,739	3	*	1
Maryland	\$34,000	3	*	1
Massachusetts	*	2	*	1
Michigan	\$31,750	4	*	0
Minnesota	\$44,333	3	*	1
Mississippi	*	2	*	0
Missouri	*	1	*	0
Nebraska	\$41,789	3	*	0
Nevada	*	2	*	0
New Hampshire	*	1	*	0
New Jersey	\$29,667	6	*	0
New Mexico	*	2	*	0
New York	\$29,688	8	*	2
North Carolina	\$32,300	5	*	0
Oklahoma	*	1	*	0
Oregon	*	2	*	2
Pennsylvania	\$25,780	5	*	0
Rhode Island	\$30,250	4	*	0
South Carolina	*	1	*	0
South Dakota	*	1	*	0
Tennessee	\$31,667	3	*	0
Texas	\$36,051	9	\$1,967	3
Utah	*	2	*	1
Virginia	\$40,350	4	*	0
Washington	*	2	*	1
West Virginia	*	2	*	0
Wisconsin	*	2	*	1
Total	\$31,496	159	\$4,842	32

\* Insufficient responses to obtain statistically valid information

# COMPENSATION AND BENEFITS: PART-TIME/SEASONAL EMPLOYEES

## Practitioners-Accounting & Tax Licensed/Credentialed

Practice Demographics		Average Hourly Wage (July 1, 2020)		Highest Hourly Wage (July 1, 2020)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$60.82	22	\$70.91	23
	Partnership	*	2	*	2
	LLC-Partnership	\$70.00	5	\$75.00	5
	LLC-S Corporation	\$47.30	35	\$48.76	36
	LLC-Disregarded Entity	\$27.83	6	\$28.14	7
	Professional Corp.	\$131.75	4	\$131.75	4
	S Corporation	\$44.15	37	\$46.74	38
	C Corporation	\$51.58	6	\$57.58	6
Median Household Income for Clients of Your Practice	Under \$50,000	\$53.83	6	\$79.17	6
	\$50,000-\$99,999	\$41.82	50	\$44.12	54
	\$100,000-\$149,999	\$60.07	29	\$68.00	29
	\$150,000 and over	\$71.26	25	\$73.46	25
Census District	New England	*	2	\$46.67	3
	Middle Atlantic	\$44.21	14	\$45.64	14
	South Atlantic	\$60.46	24	\$62.33	24
	West S. Central	\$87.25	6	\$91.92	6
	East N. Central	\$30.35	17	\$32.61	18
	West N. Central	\$37.68	17	\$38.74	17
	Mountain	\$55.90	10	\$58.83	12
	Pacific	\$70.41	23	\$85.52	23
Size of City	Large	\$52.61	31	\$53.71	31
	Moderate	\$69.52	41	\$79.49	42
	Small	\$44.04	27	\$46.32	30
	Rural	\$24.85	13	\$25.92	13
Gross Income 2019	Under \$50,000	\$76.22	9	\$77.11	9
	\$50,000-99,999	\$55.00	4	\$49.40	5
	\$100,000-199,999	\$54.76	21	\$58.14	22
	\$200,000-399,999	\$46.74	27	\$57.57	28
	\$400,000 & over	\$48.07	53	\$52.36	53
Full-Time Staff	One	\$59.75	30	\$70.70	32
	Two	\$55.66	16	\$56.25	16
	3 or More	\$47.20	67	\$50.14	68
Total		\$52.61	117	\$57.37	121

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: PART-TIME/SEASONAL EMPLOYEES

### Practitioners-Accounting & Tax Licensed/Credentialed

State	Average Hourly Wage (July 1, 2020)		Highest Hourly Wage (July 1, 2020)	
	Mean	Count	Mean	Count
Alaska	\$87.33	3	\$87.33	3
Arizona	\$51.00	3	\$63.75	4
Arkansas	*	1	*	1
California	\$86.71	7	\$133.43	7
Colorado	*	2	\$30.67	3
Delaware	*	1	*	1
Florida	\$59.14	7	\$60.14	7
Georgia	\$68.33	6	\$72.50	6
Hawaii	*	2	*	2
Idaho	*	1	*	1
Illinois	\$45.70	5	\$50.30	5
Indiana	\$21.67	3	\$21.67	3
Iowa	\$26.25	4	\$29.50	4
Kansas	\$44.50	6	\$44.50	6
Louisiana	*	1	*	1
Maine	*	1	*	1
Maryland	\$72.50	4	\$73.75	4
Massachusetts	*	1	*	1
Michigan	\$28.13	4	\$30.88	4
Minnesota	*	2	*	2
Missouri	*	2	*	2
Nebraska	*	2	*	2
Nevada	*	2	*	2
New Jersey	\$37.67	3	\$44.33	3
New Mexico	*	1	*	1
New York	\$59.00	5	\$59.00	5
North Carolina	*	2	*	2
Ohio	*	0	*	1
Oregon	\$76.07	7	\$79.00	7
Pennsylvania	\$35.17	6	\$35.17	6
Rhode Island	*	0	*	1
South Dakota	*	1	*	1
Texas	\$74.13	4	\$80.88	4
Utah	*	1	*	1
Virginia	\$62.00	4	\$62.00	4
Washington	\$35.75	4	\$35.75	4
Wisconsin	\$22.00	5	\$24.40	5
Total	\$52.61	117	\$57.37	121

\* Insufficient responses to obtain statistically valid information



## COMPENSATION AND BENEFITS: PART-TIME/SEASONAL EMPLOYEES

### Practitioners-Accounting & Tax Not Licensed/Not Credentialed

Practice Demographics		Average Hourly Wage (July 1, 2020)		Highest Hourly Wage (July 1, 2020)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$30.44	20	\$31.24	20
	Partnership	*	1	*	1
	LLC-Partnership	\$40.60	5	\$43.40	5
	LLC-S Corporation	\$32.41	35	\$32.65	36
	LLC-Disregarded Entity	\$23.50	4	\$23.50	4
	S Corporation	\$24.83	39	\$25.49	40
	C Corporation	\$30.80	10	\$34.20	10
Median Household Income for Clients of Your Practice	Under \$50,000	\$20.80	5	\$21.40	5
	\$50,000-\$99,999	\$28.04	57	\$28.79	59
	\$100,000-\$149,999	\$26.82	27	\$27.71	27
	\$150,000 and over	\$36.36	25	\$37.92	25
Census District	New England	\$22.86	7	\$22.75	8
	Middle Atlantic	\$34.22	18	\$35.06	18
	South Atlantic	\$27.00	19	\$27.33	20
	East S. Central	\$79.33	3	\$79.33	3
	West S. Central	\$39.69	9	\$41.47	9
	East N. Central	\$20.75	19	\$21.86	19
	West N. Central	\$24.94	17	\$25.19	17
	Mountain	\$35.50	10	\$39.75	10
	Pacific	\$23.68	11	\$24.53	11
Size of City	Large	\$31.08	36	\$32.05	36
	Moderate	\$32.28	36	\$33.14	38
	Small	\$25.74	37	\$26.65	37
	Rural	\$20.71	6	\$20.71	6
Gross Income 2019	Under \$50,000	\$26.00	5	\$27.00	5
	\$50,000-99,999	\$42.25	4	\$43.00	4
	\$100,000-199,999	\$25.50	12	\$27.17	12
	\$200,000-399,999	\$26.64	39	\$26.83	40
	\$400,000 & over	\$29.97	53	\$31.65	53
Full-Time Staff	One	\$31.10	12	\$31.52	12
	Two	\$24.20	15	\$24.43	15
	3 or More	\$29.37	78	\$30.74	79
Total		\$29.19	115	\$30.12	117

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: PART-TIME/SEASONAL EMPLOYEES

### Practitioners-Accounting & Tax Not Licensed/Not Credentialed

State	Average Hourly Wage (July 1, 2020)		Highest Hourly Wage (July 1, 2020)	
	Mean	Count	Mean	Count
Alabama	*	1	*	1
Alaska	*	1	*	1
Arizona	\$28.17	3	\$28.33	3
Arkansas	*	2	*	2
California	*	2	*	2
Colorado	*	2	*	2
Connecticut	*	2	*	2
Delaware	*	2	*	2
Florida	\$20.75	4	\$21.40	5
Georgia	\$26.00	4	\$26.63	4
Hawaii	*	2	*	2
Idaho	*	1	*	1
Illinois	\$24.38	6	\$25.21	6
Indiana	*	2	*	2
Iowa	\$20.67	3	\$21.33	3
Kansas	\$35.75	4	\$36.06	4
Louisiana	*	2	*	2
Maine	*	1	*	1
Maryland	\$41.25	4	\$41.25	4
Massachusetts	*	2	*	2
Michigan	\$20.33	3	\$22.33	3
Minnesota	\$23.50	3	\$23.50	3
Missouri	*	1	*	1
Montana	*	1	*	1
Nebraska	\$22.60	5	\$22.60	5
Nevada	\$58.33	3	\$70.00	3
New Hampshire	*	1	*	1
New Jersey	\$42.50	6	\$45.00	6
New York	\$31.00	8	\$31.00	8
North Carolina	\$18.33	3	\$20.67	3
Ohio	*	1	*	1
Oregon	\$19.33	3	\$20.67	3
Pennsylvania	\$28.25	4	\$28.25	4
Rhode Island	*	1	*	2
South Dakota	*	1	*	1
Tennessee	*	2	*	2
Texas	\$20.05	5	\$22.85	5
Virginia	*	2	*	2
Washington	\$19.33	3	\$19.33	3
Wisconsin	\$19.57	7	\$20.43	7
Total	\$29.19	115	\$30.12	117

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: PART-TIME/SEASONAL EMPLOYEES

### Other Support Staff

Practice Demographics		Average Hourly Wage (July 1, 2020)		Highest Hourly Wage (July 1, 2020)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$16.07	61	\$18.45	65
	Partnership	\$16.00	3	\$19.00	3
	LLC-C Corporation	*	2	*	2
	LLC-Partnership	\$15.63	8	\$17.25	8
	LLC-S Corporation	\$18.44	59	\$19.15	62
	LLC-Disregarded Entity	\$16.77	15	\$17.41	16
	Professional Corp.	\$57.83	6	\$57.83	6
	S Corporation	\$16.24	68	\$17.17	69
	C Corporation	\$23.97	13	\$27.63	13
Median Household Income for Clients of Your Practice	Under \$50,000	\$16.17	9	\$30.56	9
	\$50,000-\$99,999	\$16.59	106	\$17.36	110
	\$100,000-\$149,999	\$17.39	64	\$18.21	68
	\$150,000 and over	\$24.21	46	\$25.72	47
Census District	New England	\$16.93	10	\$16.80	11
	Middle Atlantic	\$16.89	34	\$17.65	36
	South Atlantic	\$16.34	41	\$17.50	42
	East S. Central	\$16.58	6	\$17.00	6
	West S. Central	\$14.96	14	\$25.43	14
	East N. Central	\$15.74	37	\$16.95	38
	West N. Central	\$18.23	30	\$18.77	30
	Mountain	\$21.06	21	\$21.20	24
	Pacific	\$24.13	38	\$25.21	39
Size of City	Large	\$18.27	61	\$19.74	63
	Moderate	\$19.79	85	\$20.55	88
	Small	\$16.89	61	\$17.41	64
	Rural	\$16.26	24	\$22.07	25
Gross Income 2019	Under \$50,000	\$40.50	12	\$39.31	13
	\$50,000-99,999	\$17.27	23	\$23.99	24
	\$100,000-199,999	\$15.34	45	\$15.78	49
	\$200,000-399,999	\$16.53	73	\$17.31	75
	\$400,000 & over	\$18.37	78	\$19.81	78
Full-Time Staff	One	\$16.90	67	\$19.21	71
	Two	\$15.92	39	\$16.39	39
	3 or More	\$19.24	126	\$20.47	129
Total		\$18.17	236	\$19.56	245

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: PART-TIME/SEASONAL EMPLOYEES

### Other Support Staff

State	Average Hourly Wage (July 1, 2020)		Highest Hourly Wage (July 1, 2020)	
	Mean	Count	Mean	Count
Alaska	*	2	*	2
Arizona	\$16.63	8	\$16.06	9
Arkansas	*	1	*	1
California	\$19.32	17	\$21.53	18
Colorado	\$25.67	6	\$25.67	6
Connecticut	*	2	*	2
Delaware	*	1	*	1
Florida	\$15.11	9	\$16.15	10
Georgia	\$18.60	10	\$19.55	10
Hawaii	\$23.17	3	\$23.17	3
Idaho	*	1	*	1
Illinois	\$21.91	11	\$22.64	11
Indiana	\$12.88	6	\$13.63	6
Iowa	\$16.60	5	\$16.60	5
Kansas	\$23.38	6	\$23.83	6
Louisiana	*	2	*	2
Maine	*	1	*	1
Maryland	\$18.33	6	\$19.17	6
Massachusetts	\$14.33	3	\$14.33	3
Michigan	\$12.71	7	\$15.43	7
Minnesota	\$18.02	7	\$18.95	7
Mississippi	\$12.38	4	\$13.00	4
Missouri	\$13.58	6	\$14.42	6
Nebraska	\$20.75	4	\$21.25	4
Nevada	*	2	*	2
New Hampshire	*	1	*	1
New Jersey	\$15.60	10	\$17.00	10
New Mexico	*	2	*	2
New York	\$17.86	14	\$18.36	14
North Carolina	\$13.67	6	\$15.83	6
Ohio	\$11.33	3	\$13.13	4
Oklahoma	*	1	*	1
Oregon	\$38.60	10	\$38.95	10
Pennsylvania	\$16.83	10	\$17.35	12
Rhode Island	\$21.25	3	\$19.69	4
South Carolina	*	2	*	2
South Dakota	*	2	*	2
Tennessee	*	2	*	2
Texas	\$15.85	10	\$30.30	10
Utah	*	1	\$16.33	3
Virginia	\$15.33	6	\$17.33	6
Washington	\$16.33	6	\$16.92	6
West Virginia	*	1	*	1
Wisconsin	\$14.10	10	\$15.30	10
Wyoming	*	1	*	1
Total	\$18.17	236	\$19.56	245

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: PART-TIME/SEASONAL EMPLOYEES

### Bookkeeper

Practice Demographics		Average Hourly Wage (July 1, 2020)		Highest Hourly Wage (July 1, 2020)	
		Mean	Count	Mean	Count
Type of Practice	Sole Proprietor	\$19.76	19	\$20.08	20
	Partnership	*	2	*	2
	LLC-Partnership	\$18.67	3	\$21.33	3
	LLC-S Corporation	\$22.73	30	\$23.17	32
	LLC-Disregarded Entity	\$19.88	8	\$21.13	8
	Professional Corp.	\$39.33	3	\$41.33	3
	S Corporation	\$22.38	40	\$23.55	40
	C Corporation	\$26.33	6	\$29.33	6
Median Household Income for Clients of Your Practice	Under \$50,000	*	2	*	2
	\$50,000-\$99,999	\$20.45	48	\$21.37	50
	\$100,000-\$149,999	\$22.23	34	\$23.50	34
	\$150,000 and over	\$26.33	26	\$27.24	27
Census District	New England	\$19.50	6	\$19.29	7
	Middle Atlantic	\$21.41	17	\$22.00	18
	South Atlantic	\$20.17	24	\$21.48	24
	East S. Central	*	2	*	2
	West S. Central	\$23.50	12	\$24.75	12
	East N. Central	\$19.83	12	\$21.25	12
	West N. Central	\$23.70	12	\$24.78	12
	Mountain	\$27.28	9	\$28.83	9
	Pacific	\$25.81	16	\$26.68	17
Size of City	Large	\$22.77	31	\$23.73	32
	Moderate	\$24.04	42	\$25.11	44
	Small	\$20.67	30	\$21.33	30
	Rural	\$18.07	7	\$19.79	7
Gross Income 2019	Under \$50,000	\$50.00	3	\$43.75	4
	\$50,000-99,999	\$23.90	10	\$24.60	10
	\$100,000-199,999	\$19.27	15	\$20.07	15
	\$200,000-399,999	\$20.78	36	\$21.38	37
	\$400,000 & over	\$23.31	44	\$24.88	44
Full-Time Staff	One	\$23.41	22	\$24.32	22
	Two	\$21.19	16	\$21.75	16
	3 or More	\$22.66	68	\$23.91	69
Total		\$22.49	111	\$23.49	114

\* Insufficient responses to obtain statistically valid information

## COMPENSATION AND BENEFITS: PART-TIME/SEASONAL EMPLOYEES

### Bookkeeper

State	Average Hourly Wage (July 1, 2020)		Highest Hourly Wage (July 1, 2020)	
	Mean	Count	Mean	Count
Alaska	*	2	*	2
Arizona	*	2	*	2
Arkansas	\$19.75	4	\$20.25	4
California	\$23.83	6	\$25.79	7
Colorado	\$24.17	3	\$24.17	3
Delaware	*	1	*	1
Florida	\$21.00	8	\$21.75	8
Georgia	\$18.80	5	\$21.30	5
Hawaii	*	1	*	1
Idaho	*	1	*	1
Illinois	\$21.00	3	\$21.00	3
Indiana	*	1	*	1
Kansas	\$32.17	3	\$32.17	3
Maine	*	1	*	1
Maryland	\$22.33	3	\$24.00	3
Massachusetts	*	1	*	1
Michigan	\$21.75	4	\$23.75	4
Minnesota	\$22.00	3	\$23.67	3
Missouri	*	2	*	2
Nebraska	\$19.00	3	\$21.33	3
Nevada	*	2	*	2
New Hampshire	*	2	*	2
New Jersey	\$22.57	7	\$24.43	7
New Mexico	*	1	*	1
New York	\$21.20	5	\$22.00	5
North Carolina	*	2	*	2
Ohio	*	1	*	1
Oklahoma	*	1	*	1
Oregon	\$35.75	4	\$36.50	4
Pennsylvania	\$20.00	5	\$19.17	6
Rhode Island	*	2	\$19.33	3
South Dakota	*	1	*	1
Tennessee	*	2	*	2
Texas	\$25.14	7	\$27.00	7
Virginia	\$19.50	4	\$19.75	4
Washington	\$21.67	3	\$21.67	3
West Virginia	*	1	*	1
Wisconsin	\$16.00	3	\$19.00	3
Total	\$22.49	111	\$23.49	114

\* Insufficient responses to obtain statistically valid information

## FRINGE BENEFITS

### NATIONAL: Principals/Partners Benefits Offered

		Benefit Offered			
		Health Insurance	Dental Insurance	Eye Care Program	Life Insurance
Type of Practice	Sole Proprietor	54.8%	19.4%	19.4%	17.7%
	Partnership	60.0%	40.0%	40.0%	20.0%
	LLC-C Corporation	33.3%	33.3%	33.3%	50.0%
	LLC-Partnership	64.3%	35.7%	28.6%	28.6%
	LLC-S Corporation	59.3%	30.2%	23.3%	16.3%
	LLC-Disregarded Entity	56.3%	43.8%	31.3%	25.0%
	Professional Corp.	46.2%	23.1%	.0%	15.4%
	S Corporation	65.0%	34.2%	23.9%	27.4%
	C Corporation	54.2%	16.7%	8.3%	29.2%
Census District	New England	50.0%	27.8%	11.1%	22.2%
	Middle Atlantic	63.6%	22.7%	22.7%	22.7%
	South Atlantic	55.2%	34.3%	20.9%	16.4%
	East S. Central	50.0%	33.3%	33.3%	33.3%
	West S. Central	77.8%	16.7%	16.7%	22.2%
	East N. Central	60.0%	32.7%	23.6%	20.0%
	West N. Central	54.5%	18.2%	9.1%	27.3%
	Mountain	62.1%	31.0%	20.7%	34.5%
	Pacific	54.1%	32.8%	29.5%	18.0%
Median Household Income for Clients of Your Practice	Under \$50,000	37.5%	37.5%	25.0%	.0%
	\$50,000-\$99,999	57.7%	20.8%	16.9%	20.8%
	\$100,000-\$149,999	56.3%	25.0%	17.0%	17.9%
	\$150,000 and over	63.2%	47.4%	34.2%	30.3%
Size of City	Large	59.2%	33.7%	28.6%	23.5%
	Moderate	56.8%	27.3%	17.3%	20.9%
	Small	60.8%	27.0%	20.3%	23.0%
	Rural	52.4%	23.8%	19.0%	14.3%
Gross Income 2019	Under \$50,000	16.7%	25.0%	16.7%	8.3%
	\$50,000-99,999	58.8%	23.5%	14.7%	8.8%
	\$100,000-199,999	58.2%	18.2%	16.4%	12.7%
	\$200,000-399,999	59.2%	23.3%	15.5%	23.3%
	\$400,000 & over	63.8%	39.7%	31.9%	32.8%
Full-Time Staff	One	47.8%	18.9%	11.1%	11.1%
	Two	58.7%	27.0%	20.6%	19.0%
	3 or More	65.0%	35.0%	26.6%	30.5%
Total		59.2%	29.4%	21.9%	22.7%

## FRINGE BENEFITS

### NATIONAL: Principals/Partners Benefits Offered (cont.)

		Benefit Offered			
		Disability Insurance	Retirement Plan	Professional Development Reimbursement	Child Care
Type of Practice	Sole Proprietor	17.7%	64.5%	30.6%	1.6%
	Partnership	20.0%	80.0%	40.0%	.0%
	LLC-C Corporation	50.0%	66.7%	83.3%	.0%
	LLC-Partnership	14.3%	64.3%	35.7%	.0%
	LLC-S Corporation	14.0%	75.6%	45.3%	3.5%
	LLC-Disregarded Entity	18.8%	43.8%	31.3%	.0%
	Professional Corp.	7.7%	76.9%	69.2%	.0%
	S Corporation	16.2%	70.9%	50.4%	1.7%
	C Corporation	20.8%	66.7%	62.5%	.0%
Census District	New England	27.8%	77.8%	38.9%	.0%
	Middle Atlantic	20.5%	65.9%	36.4%	.0%
	South Atlantic	7.5%	68.7%	49.3%	.0%
	East S. Central	16.7%	50.0%	33.3%	.0%
	West S. Central	16.7%	61.1%	27.8%	5.6%
	East N. Central	20.0%	70.9%	56.4%	1.8%
	West N. Central	21.2%	84.8%	60.6%	3.0%
	Mountain	13.8%	51.7%	48.3%	6.9%
	Pacific	16.4%	73.8%	44.3%	1.6%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	50.0%	.0%	.0%
	\$50,000-\$99,999	19.2%	65.4%	40.8%	2.3%
	\$100,000-\$149,999	12.5%	75.0%	56.3%	2.7%
	\$150,000 and over	19.7%	69.7%	46.1%	.0%
Size of City	Large	12.2%	64.3%	51.0%	3.1%
	Moderate	17.3%	74.8%	48.2%	.7%
	Small	18.9%	67.6%	43.2%	2.7%
	Rural	23.8%	61.9%	33.3%	.0%
Gross Income 2019	Under \$50,000	.0%	58.3%	33.3%	.0%
	\$50,000-99,999	2.9%	52.9%	32.4%	.0%
	\$100,000-199,999	9.1%	52.7%	30.9%	1.8%
	\$200,000-399,999	12.6%	71.8%	38.8%	1.0%
	\$400,000 & over	29.3%	79.3%	64.7%	3.4%
Full-Time Staff	One	6.7%	68.9%	32.2%	1.1%
	Two	14.3%	63.5%	33.3%	1.6%
	3 or More	22.0%	72.9%	58.8%	2.3%
Total		16.6%	69.4%	46.1%	1.7%



## FRINGE BENEFITS

### NATIONAL: Principals/Partners Benefits Offered (cont.)

		Benefit Offered	
		Cafeteria Plan	Count
Type of Practice	Sole Proprietor	3.2%	62
	Partnership	20.0%	5
	LLC-C Corporation	33.3%	6
	LLC-Partnership	21.4%	14
	LLC-S Corporation	7.0%	86
	LLC-Disregarded Entity	18.8%	16
	Professional Corp.	7.7%	13
	S Corporation	7.7%	117
	C Corporation	20.8%	24
Census District	New England	16.7%	18
	Middle Atlantic	6.8%	44
	South Atlantic	6.0%	67
	East S. Central	.0%	6
	West S. Central	11.1%	18
	East N. Central	10.9%	55
	West N. Central	12.1%	33
	Mountain	6.9%	29
	Pacific	11.5%	61
Median Household Income for Clients of Your Practice	Under \$50,000	12.5%	8
	\$50,000-\$99,999	11.5%	130
	\$100,000-\$149,999	5.4%	112
	\$150,000 and over	11.8%	76
Size of City	Large	9.2%	98
	Moderate	8.6%	139
	Small	10.8%	74
	Rural	9.5%	21
Gross Income 2019	Under \$50,000	8.3%	12
	\$50,000-99,999	2.9%	34
	\$100,000-199,999	5.5%	55
	\$200,000-399,999	5.8%	103
	\$400,000 & over	15.5%	116
Full-Time Staff	One	5.6%	90
	Two	3.2%	63
	3 or More	13.6%	177
Total		9.3%	343

## FRINGE BENEFITS

### NATIONAL: Other Full-Time Employees Benefits Offered

		Benefit Offered			
		Health Insurance	Dental Insurance	Eye Care Program	Life Insurance
Type of Practice	Sole Proprietor	51.2%	22.0%	17.1%	17.1%
	Partnership	100.0%	75.0%	50.0%	75.0%
	LLC-C Corporation	66.7%	33.3%	33.3%	66.7%
	LLC-Partnership	37.5%	37.5%	37.5%	25.0%
	LLC-S Corporation	43.5%	29.0%	24.2%	14.5%
	LLC-Disregarded Entity	62.5%	62.5%	50.0%	50.0%
	Professional Corp.	55.6%	33.3%	.0%	11.1%
	S Corporation	63.0%	27.2%	19.6%	20.7%
	C Corporation	37.5%	12.5%	6.3%	25.0%
Census District	New England	58.8%	29.4%	17.6%	11.8%
	Middle Atlantic	50.0%	17.9%	14.3%	17.9%
	South Atlantic	45.5%	34.1%	22.7%	9.1%
	East S. Central	.0%	.0%	.0%	33.3%
	West S. Central	66.7%	8.3%	8.3%	25.0%
	East N. Central	59.0%	30.8%	20.5%	17.9%
	West N. Central	53.6%	17.9%	10.7%	32.1%
	Mountain	40.0%	20.0%	15.0%	30.0%
	Pacific	63.0%	43.5%	37.0%	23.9%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	25.0%	.0%	.0%
	\$50,000-\$99,999	54.3%	21.3%	14.9%	20.2%
	\$100,000-\$149,999	48.2%	22.9%	18.1%	14.5%
	\$150,000 and over	63.5%	50.0%	36.5%	32.7%
Size of City	Large	53.7%	34.3%	28.4%	22.4%
	Moderate	54.5%	29.3%	19.2%	18.2%
	Small	53.6%	21.4%	14.3%	23.2%
	Rural	46.7%	20.0%	20.0%	13.3%
Gross Income 2019	Under \$50,000	40.0%	60.0%	40.0%	40.0%
	\$50,000-99,999	50.0%	33.3%	16.7%	16.7%
	\$100,000-199,999	26.1%	4.3%	.0%	4.3%
	\$200,000-399,999	50.6%	18.5%	12.3%	16.0%
	\$400,000 & over	63.6%	36.4%	30.9%	28.2%
Full-Time Staff	One	25.0%	14.3%	7.1%	10.7%
	Two	43.2%	20.5%	13.6%	9.1%
	3 or More	62.0%	33.1%	25.3%	25.9%
Total		53.9%	28.4%	21.0%	21.0%

## FRINGE BENEFITS

### NATIONAL: Other Full-Time Employees Benefits Offered (cont.)

		Benefit Offered			
		Disability Insurance	Retirement Plan	Professional Development Reimbursement	Child Care
Type of Practice	Sole Proprietor	17.1%	48.8%	48.8%	4.9%
	Partnership	25.0%	75.0%	75.0%	.0%
	LLC-C Corporation	100.0%	66.7%	66.7%	.0%
	LLC-Partnership	12.5%	37.5%	50.0%	12.5%
	LLC-S Corporation	17.7%	77.4%	51.6%	3.2%
	LLC-Disregarded Entity	37.5%	37.5%	50.0%	.0%
	Professional Corp.	11.1%	77.8%	33.3%	11.1%
	S Corporation	9.8%	68.5%	56.5%	5.4%
	C Corporation	25.0%	68.8%	56.3%	6.3%
Census District	New England	23.5%	58.8%	52.9%	.0%
	Middle Atlantic	10.7%	57.1%	42.9%	3.6%
	South Atlantic	6.8%	68.2%	50.0%	2.3%
	East S. Central	.0%	66.7%	33.3%	.0%
	West S. Central	16.7%	58.3%	33.3%	8.3%
	East N. Central	23.1%	69.2%	53.8%	7.7%
	West N. Central	21.4%	78.6%	67.9%	10.7%
	Mountain	10.0%	55.0%	65.0%	5.0%
	Pacific	21.7%	69.6%	54.3%	4.3%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	75.0%	.0%	.0%
	\$50,000-\$99,999	18.1%	64.9%	42.6%	2.1%
	\$100,000-\$149,999	10.8%	73.5%	63.9%	8.4%
	\$150,000 and over	25.0%	55.8%	57.7%	5.8%
Size of City	Large	14.9%	55.2%	52.2%	7.5%
	Moderate	16.2%	73.7%	58.6%	5.1%
	Small	16.1%	67.9%	50.0%	3.6%
	Rural	26.7%	53.3%	40.0%	.0%
Gross Income 2019	Under \$50,000	40.0%	60.0%	40.0%	40.0%
	\$50,000-99,999	16.7%	16.7%	33.3%	.0%
	\$100,000-199,999	4.3%	43.5%	30.4%	4.3%
	\$200,000-399,999	8.6%	61.7%	42.0%	1.2%
	\$400,000 & over	24.5%	77.3%	65.5%	6.4%
Full-Time Staff	One	10.7%	57.1%	35.7%	3.6%
	Two	4.5%	56.8%	31.8%	2.3%
	3 or More	19.9%	69.9%	61.4%	5.4%
Total		16.5%	65.8%	53.1%	4.9%

## FRINGE BENEFITS

### NATIONAL: Other Full-Time Employees Benefits Offered (cont.)

		Benefit Offered	
		Cafeteria Plan	Count
Type of Practice	Sole Proprietor	12.2%	41
	Partnership	50.0%	4
	LLC-C Corporation	33.3%	3
	LLC-Partnership	37.5%	8
	LLC-S Corporation	9.7%	62
	LLC-Disregarded Entity	50.0%	8
	Professional Corp.	11.1%	9
	S Corporation	15.2%	92
	C Corporation	31.3%	16
Census District	New England	17.6%	17
	Middle Atlantic	14.3%	28
	South Atlantic	9.1%	44
	East S. Central	.0%	3
	West S. Central	8.3%	12
	East N. Central	20.5%	39
	West N. Central	28.6%	28
	Mountain	15.0%	20
	Pacific	19.6%	46
Median Household Income for Clients of Your Practice	Under \$50,000	25.0%	4
	\$50,000-\$99,999	19.1%	94
	\$100,000-\$149,999	12.0%	83
	\$150,000 and over	21.2%	52
Size of City	Large	11.9%	67
	Moderate	20.2%	99
	Small	17.9%	56
	Rural	13.3%	15
Gross Income 2019	Under \$50,000	60.0%	5
	\$50,000-99,999	16.7%	6
	\$100,000-199,999	4.3%	23
	\$200,000-399,999	11.1%	81
	\$400,000 & over	21.8%	110
Full-Time Staff	One	17.9%	28
	Two	4.5%	44
	3 or More	19.9%	166
Total		16.9%	243

## FRINGE BENEFITS

### NATIONAL: Other Benefits Offered:

	Yes	No
Flex Time	51.2%	48.8%
Job Sharing	14.4%	85.6%
Telecommuting	38.1%	61.9%

### NATIONAL: Offer Flex Time

		Flex Time		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	40.6%	59.4%	128
	Partnership	33.3%	66.7%	6
	LLC-C Corporation	71.4%	28.6%	7
	LLC-Partnership	66.7%	33.3%	15
	LLC-S Corporation	59.2%	40.8%	103
	LLC-Disregarded Entity	44.1%	55.9%	34
	Professional Corp.	46.7%	53.3%	15
	S Corporation	51.9%	48.1%	133
	C Corporation	66.7%	33.3%	30
Census District	New England	45.8%	54.2%	24
	Middle Atlantic	57.6%	42.4%	66
	South Atlantic	51.1%	48.9%	92
	East S. Central	40.0%	60.0%	15
	West S. Central	35.1%	64.9%	37
	East N. Central	46.7%	53.3%	60
	West N. Central	59.1%	40.9%	44
	Mountain	55.8%	44.2%	43
	Pacific	57.9%	42.1%	76
Median Household Income for Clients of Your Practice	Under \$50,000	44.4%	55.6%	18
	\$50,000-\$99,999	43.0%	57.0%	207
	\$100,000-\$149,999	64.0%	36.0%	136
	\$150,000 and over	52.6%	47.4%	97
Size of City	Large	47.3%	52.7%	129
	Moderate	60.3%	39.7%	179
	Small	44.5%	55.5%	119
	Rural	44.1%	55.9%	34
Gross Income 2019	Under \$50,000	32.4%	67.6%	37
	\$50,000-99,999	32.4%	67.6%	68
	\$100,000-199,999	45.5%	54.5%	88
	\$200,000-399,999	49.6%	50.4%	133
	\$400,000 & over	73.2%	26.8%	112
Full-Time Staff	One	37.9%	62.1%	153
	Two	55.7%	44.3%	88
	3 or More	59.6%	40.4%	208
Total		51.2%	48.8%	473

## FRINGE BENEFITS

### NATIONAL: Offer Job Sharing

		Job Sharing		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	7.1%	92.9%	99
	Partnership	.0%	100.0%	3
	LLC-C Corporation	33.3%	66.7%	3
	LLC-Partnership	25.0%	75.0%	12
	LLC-S Corporation	22.0%	78.0%	82
	LLC-Disregarded Entity	14.3%	85.7%	28
	Professional Corp.	18.2%	81.8%	11
	S Corporation	9.9%	90.1%	101
	C Corporation	31.8%	68.2%	22
Census District	New England	10.5%	89.5%	19
	Middle Atlantic	14.9%	85.1%	47
	South Atlantic	18.3%	81.7%	71
	East S. Central	9.1%	90.9%	11
	West S. Central	11.1%	88.9%	27
	East N. Central	16.0%	84.0%	50
	West N. Central	5.7%	94.3%	35
	Mountain	20.0%	80.0%	35
	Pacific	16.4%	83.6%	55
Median Household Income for Clients of Your Practice	Under \$50,000	13.3%	86.7%	15
	\$50,000-\$99,999	14.6%	85.4%	164
	\$100,000-\$149,999	17.6%	82.4%	102
	\$150,000 and over	11.4%	88.6%	70
Size of City	Large	17.5%	82.5%	103
	Moderate	17.1%	82.9%	129
	Small	11.7%	88.3%	94
	Rural	3.6%	96.4%	28
Gross Income 2019	Under \$50,000	.0%	100.0%	30
	\$50,000-99,999	5.4%	94.6%	56
	\$100,000-199,999	12.7%	87.3%	71
	\$200,000-399,999	13.7%	86.3%	102
	\$400,000 & over	24.7%	75.3%	77
Full-Time Staff	One	8.1%	91.9%	124
	Two	20.9%	79.1%	67
	3 or More	17.0%	83.0%	153
Total		14.4%	85.6%	362

## FRINGE BENEFITS

### NATIONAL: Offer Telecommuting

		Telecommuting		Total
		Yes	No	Count
Type of Practice	Sole Proprietor	12.3%	87.7%	106
	Partnership	50.0%	50.0%	6
	LLC-C Corporation	50.0%	50.0%	6
	LLC-Partnership	73.3%	26.7%	15
	LLC-S Corporation	57.4%	42.6%	101
	LLC-Disregarded Entity	29.4%	70.6%	34
	Professional Corp.	16.7%	83.3%	12
	S Corporation	41.9%	58.1%	117
	C Corporation	47.8%	52.2%	23
Census District	New England	41.7%	58.3%	24
	Middle Atlantic	45.6%	54.4%	57
	South Atlantic	44.7%	55.3%	85
	East S. Central	28.6%	71.4%	14
	West S. Central	20.7%	79.3%	29
	East N. Central	32.1%	67.9%	53
	West N. Central	36.8%	63.2%	38
	Mountain	34.9%	65.1%	43
	Pacific	42.2%	57.8%	64
Median Household Income for Clients of Your Practice	Under \$50,000	14.3%	85.7%	14
	\$50,000-\$99,999	31.1%	68.9%	183
	\$100,000-\$149,999	45.3%	54.7%	117
	\$150,000 and over	47.3%	52.7%	93
Size of City	Large	41.6%	58.4%	125
	Moderate	45.2%	54.8%	155
	Small	28.0%	72.0%	100
	Rural	25.8%	74.2%	31
Gross Income 2019	Under \$50,000	12.5%	87.5%	32
	\$50,000-99,999	25.8%	74.2%	62
	\$100,000-199,999	32.1%	67.9%	78
	\$200,000-399,999	32.5%	67.5%	120
	\$400,000 & over	61.4%	38.6%	101
Full-Time Staff	One	29.4%	70.6%	143
	Two	31.0%	69.0%	71
	3 or More	48.7%	51.3%	187
Total		38.1%	61.9%	420

# Appendix A





## 2020-2021 INCOME & FEES OF ACCOUNTANTS IN PUBLIC PRACTICE SURVEY

Association Research, Inc. (ARI), an independent survey research organization located in Gaithersburg, Maryland, is conducting this confidential survey for NSA. **All responses will be kept anonymous.** Please complete your questionnaire by **September 30, 2020**, in order to be **eligible to be entered into a drawing to receive a free registration to NSA's 2021 Annual Conference in Cleveland, OH – August 23-26, 2021.**

There are three ways to participate:

1. Online at [www2.ari-surveys.com/run/nsa2020](http://www2.ari-surveys.com/run/nsa2020), or
2. Fax the completed survey to ARI at 240-268-1267, or
3. Mail the completed survey to Association Research Inc., 910 Clopper Road, Suite 210N, Gaithersburg MD 20878.

If there is a problem, please e-mail Association Research, Inc., at [info@associationresearch.com](mailto:info@associationresearch.com).

*Thank you in advance for your time and interest.*

### GENERAL INFORMATION

**1. Please indicate your practice entity: (CHECK ONLY ONE)**

1. ☐ Sole proprietor
2. ☐ Partnership
- Limited liability company**
3. ☐ C Corporation
4. ☐ Partnership
5. ☐ S Corporation
6. ☐ Disregarded Entity

**Corporation**

7. ☐ Professional corporation
8. ☐ S Corporation
9. ☐ C Corporation

**2. Please check all that apply to you:**

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>a. <input type="checkbox"/> Enrolled Agent</li> <li>b. <input type="checkbox"/> Certified Public Accountant</li> <li>c. <input type="checkbox"/> Registered/Licensed Public Accountant or Accounting Practitioner</li> <li>d. <input type="checkbox"/> Accredited Business Advisor/Accountant</li> <li>e. <input type="checkbox"/> Accredited Tax Advisor</li> <li>f. <input type="checkbox"/> Accredited Tax Preparer</li> </ol> | <ol style="list-style-type: none"> <li>g. <input type="checkbox"/> Unlicensed Practitioner</li> <li>h. <input type="checkbox"/> Annual Filing Season Program – Record of Completion</li> <li>i. <input type="checkbox"/> Certified Financial Planner</li> <li>j. <input type="checkbox"/> Registered Investment Advisor</li> <li>k. <input type="checkbox"/> Accredited Retirement Advisor/Elder Care Specialist</li> <li>l. <input type="checkbox"/> Certified Senior Advisor</li> <li>m. <input type="checkbox"/> Other (SPECIFY): _____</li> </ol> |
|--|---|

**3. How many individuals does your practice entity employ? Please include yourself.**

	Full-Time	Part-Time	Seasonal
a. Principals/partners	_____	_____	_____
b. Professional staff	_____	_____	_____
c. Support staff	_____	_____	_____
<b>TOTAL</b>	_____	_____	_____

**4. How many total years have you been in public practice? \_\_\_\_\_ years**

**5. In what state (including the District of Columbia) is your practice located? \_\_\_\_\_**

**6. What is the median household income for clients of your practice?** (CHECK ONLY ONE)

- |   |   |
|---|---|
| 1. <input type="checkbox"/> Under \$25,000    | 5. <input type="checkbox"/> \$75,000-\$99,999   |
| 2. <input type="checkbox"/> \$25,000-\$34,999 | 6. <input type="checkbox"/> \$100,000-\$149,999 |
| 3. <input type="checkbox"/> \$35,000-\$49,999 | 7. <input type="checkbox"/> \$150,000-\$199,999 |
| 4. <input type="checkbox"/> \$50,000-\$74,999 | 8. <input type="checkbox"/> \$200,000 and over  |

**7. What is the size of the community in which you practice:** (CHECK ONLY ONE)

- |  |   |
|--|---|
| 1. <input type="checkbox"/> Large city/suburb (500,000+ population)    | 3. <input type="checkbox"/> Small city/town (< 50,000 pop.) |
| 2. <input type="checkbox"/> Moderate city/suburb (50,000-499,999 pop.) | 4. <input type="checkbox"/> Rural/unincorporated area       |

**8. Are you:** ☐ Female ☐ Male

## INCOME & FEE INFORMATION

**9. Please indicate below your firm's current minimum, average, and hourly fees for the following Federal and State returns:**

	Minimum Fee	Average Fee	Hourly Fee
<b>Forms:</b>			
a. Form 706 (Estates)	\$_____	\$_____	\$_____
b. Form 709 (Gift Tax)	\$_____	\$_____	\$_____
c. Form 940 (Federal Unemployment)	\$_____	\$_____	\$_____
d. Form 941 (Employer's Quarterly Return)	\$_____	\$_____	\$_____
e. Form 943 (Employer's Quarterly for Farms)	\$_____	\$_____	\$_____
f. Form 990 (Exempt Organization)	\$_____	\$_____	\$_____
g. Form 1040 (Itemized-Schedule A & State Return)	\$_____	\$_____	\$_____
h. Form 1040 (Not Itemized & State Return)	\$_____	\$_____	\$_____
i. Form 1041 (Fiduciary)	\$_____	\$_____	\$_____
j. Form 1065 (Partnership)	\$_____	\$_____	\$_____
k. Form 1120 (Corporation)	\$_____	\$_____	\$_____
l. Form 1120S (S Corp.)	\$_____	\$_____	\$_____
<b>Schedules:</b>			
m. Schedule B (Interest and Ordinary Dividends)	\$_____	\$_____	\$_____
n. Schedule C (Business)	\$_____	\$_____	\$_____
o. Schedule D/Form 8949 (Gains & Losses)	\$_____	\$_____	\$_____
p. Schedule E (Rental)	\$_____	\$_____	\$_____
q. Schedule EIC (Earned Income Credit)	\$_____	\$_____	\$_____
r. Schedule F (Farm)	\$_____	\$_____	\$_____
s. Schedule H (Household Employment Taxes)	\$_____	\$_____	\$_____
t. Schedule SE (Self Employment Tax)	\$_____	\$_____	\$_____

**10. Do you charge your clients an additional fee to prepare the following? If yes, what additional amount do you charge?**

	<b>CHARGE CLIENTS ADDITIONAL FEE TO PREPARE</b>		<b>IF YES, HOW WHAT ADDITIONAL AMOUNT DO YOU CHARGE?</b>
	<b>YES</b>	<b>NO</b>	
a. W-2s	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____
b. 1099s	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____
c. File extensions	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____
d. Expedite their return	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____
e. If they bring in disorganized/incomplete files	<input type="checkbox"/>	<input type="checkbox"/>	\$ _____

**11. Do you charge your clients an additional fee if you receive their tax information after a set deadline?**

☐ Yes ☐ No

a. If yes, what additional amount do you charge? \$ \_\_\_\_\_

b. If yes, how many days in advance of the tax deadline is your deadline? \_\_\_\_\_ days

**12. Under what circumstances do you charge your clients for IRS letter/audit responses? (CHECK ALL THAT APPLY)**

- a. ☐ When I did not prepare their return  
b. ☐ When I prepare the return, but am not at fault  
c. ☐ I always charge for IRS response letters  
d. ☐ I never charge for IRS Response letters  
e. ☐ Other (SPECIFY): \_\_\_\_\_

a. If yes, what amount do you charge? \$ \_\_\_\_\_

**13. Do you charge your clients a separate fee to represent them in the event of an in-person IRS audit that does not appear to be due to any negligence on the part of your practice? ☐ Yes ☐ No**

a. If yes, what is your firm's hourly fee, minimum-fixed fee, or retainer (whichever is applicable) to represent them?

1. \$ \_\_\_\_\_ hourly fee  
2. \$ \_\_\_\_\_ minimum-fixed fee  
3. \$ \_\_\_\_\_ retainer

**14. Over the past year, in your practice, has the number of tax audits: (CHECK ONLY ONE)**

1. ☐ Increased  
2. ☐ Stayed the same  
3. ☐ Decreased

**15. Do you charge retainers for the following and, if so, how much do you charge?**

	<b>Charge Retainer</b>	<b>Total Amount</b>
a. Tax preparation for non-current year	<input type="checkbox"/>	\$ _____
b. Accounting services for non-current year	<input type="checkbox"/>	\$ _____
c. IRS audits	<input type="checkbox"/>	\$ _____
d. Offers in compromise	<input type="checkbox"/>	\$ _____
e. Working with client's in other states or countries	<input type="checkbox"/>	\$ _____
f. Other (SPECIFY): _____	<input type="checkbox"/>	\$ _____

**16. Please indicate how often you increase fees:**

	<b>Quarterly</b>	<b>Semi-Annually</b>	<b>Annually</b>	<b>Every Other Year</b>	<b>Other</b>
a. Tax preparation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Accounting services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Payroll	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Bookkeeping services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Other services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. If checked other, please explain: _____					

**17. How much did you increase your fees in 2020, and how much do you anticipate increasing them in 2021?**

(enter zero if no increase)

Increased fees in 2020

Anticipate increasing fees in 2021

- |                         |         |         |
|-------------------------|---------|---------|
| a. Tax preparation      | _____ % | _____ % |
| b. Accounting services  | _____ % | _____ % |
| c. Payroll              | _____ % | _____ % |
| d. Bookkeeping services | _____ % | _____ % |
| e. Other services       | _____ % | _____ % |

**18. How do you bill for the following services? (CHECK ONE FOR EACH)**

- |                         | Fixed Fee                | Hourly Rates             | Fixed <u>and</u> Hourly  | By Form                  | Other                    |
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| a. Tax preparation      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Accounting services  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Payroll              | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Bookkeeping services | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Other services       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

f. If checked other billing method, please explain: \_\_\_\_\_

**19. What is your firm's average hourly or fixed monthly fee for performing the following services and what percent of your firm's annual income is derived from each:**

- |  | Average<br>Hourly Fee | Average Fixed<br>Monthly Fee | % Gross Income |
|--|-----------------------|------------------------------|----------------|
| a. <b>Full payroll services</b> (include payroll reporting)  | \$ _____              | \$ _____                     | _____ %        |
| b. <b>After-fact payroll services</b>  | \$ _____              | \$ _____                     | _____ %        |
| c. <b>Federal/state tax return</b> (preparation only)  | \$ _____              | \$ _____                     | _____ %        |
| d. <b>Tax services</b> (tax planning, consultation, IRS representation)  | \$ _____              | \$ _____                     | _____ %        |
| e. <b>Estate/financial planning</b> (not to include tax form prep.)  | \$ _____              | \$ _____                     | _____ %        |
| f. <b>Write-up work</b> (providing bookkeeping services, i.e. journals, ledgers, {exclude payroll}, and preparation of periodic financial statements for these clients)                                  | \$ _____              | \$ _____                     | _____ %        |
| g. <b>Financial statement presentation</b> (Clients have a bookkeeper on-site and the accounting practitioner begins service from a pre-adjusted trial balance; includes compilation and review reports) | \$ _____              | \$ _____                     | _____ %        |
| h. <b>Audit</b> (Audits of financial statements)   | \$ _____              | \$ _____                     | _____ %        |
| i. <b>Management advisory services</b> (business planning, computer system design, data processing, budgeting, financial analysis, pension planning, part-time CEO)                                      | \$ _____              | \$ _____                     | _____ %        |
| j. <b>QuickBooks or Bookkeeping Advisory Services</b> (including preparing and paying client invoices)   | \$ _____              | \$ _____                     | _____ %        |
| k. <b>Financial services</b> (Sales of investment company products, variable contracts, and insurance)   | \$ _____              | \$ _____                     | _____ %        |
| l. <b>Elder Care Services</b>  | \$ _____              | \$ _____                     | _____ %        |
| m. <b>Offers in Compromise</b>   | \$ _____              | \$ _____                     | _____ %        |
| <b>Total</b>   |                       |                              | 100 %          |

**20. Indicate the gross and net incomes of your firm for calendar year 2019, and estimated for calendar year 2020:**

	Actual 2019	Estimated 2020
a. Gross	\$ _____	\$ _____
b. Net*	\$ _____	\$ _____

\*including owner's salary

**21. Indicate what percent of your firm's total income was billed on the following bases for calendar year 2019, and estimated for calendar year 2020: (EACH COLUMN SHOULD ADD UP TO 100%)**

	Actual 2019	Estimated 2020
a. By Form	_____ %	_____ %
b. Hourly	_____ %	_____ %
c. Fixed Fee	_____ %	_____ %
d. Other (Specify) _____	_____ %	_____ %
	<b>100%</b>	<b>100%</b>

**22. What percent of your firm's gross billings do you have to typically write-off each year? \_\_\_\_\_ %**

## DISPUTE RESOLUTION

**23. How often do you review problem clients? (CHECK ONLY ONE)**

- |  |   |
|--|---|
| 1. <input type="checkbox"/> As they occur    | 4. <input type="checkbox"/> Never                 |
| 2. <input type="checkbox"/> After tax season | 5. <input type="checkbox"/> Other (SPECIFY) _____ |
| 3. <input type="checkbox"/> Once a year      |   |

**24. Were you involved in any client disputes over the past year? ☐ Yes ☐ No**

**a. If an error that resulted in interest or penalty was totally or partially your fault, how much of the interest or penalty do you pay?**

	None	All	Some
a. Interest	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Penalty	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**b. How many disputes were turned over to your E&O provider? (CHECK ONLY ONE)**

1. ☐ None
2. ☐ Some
3. ☐ All
4. ☐ N/A - do not have E&O insurance

## SALARY/COMPENSATION FULL-TIME

**25. What are the current salary levels and additional compensation for the following Full-Time positions? (If there is more than one person in the position, please provide the average salary)**

	Average Annual Salary (As of July 1, 2020)	Additional Cash Compensation (Paid during 2019)
a. Principal/Partner	\$ _____	\$ _____
b. Practitioners—Accounting & Tax Licensed /Credentialed	\$ _____	\$ _____
c. Practitioners—Accounting & Tax <u>Not</u> Licensed / <u>Not</u> Credentialed	\$ _____	\$ _____
<b>Support Staff</b>		
d. Other Support Staff	\$ _____	\$ _____
e. Bookkeeper	\$ _____	\$ _____

## WAGE/COMPENSATION SEASONAL/PART-TIME

26. What are the current hourly wage levels for the following Seasonal/Part-Time positions? (If there is more than one person in the position, please provide the average wage)

	Average Hourly Wage (As of July 1, 2020)	Highest Hourly Wage (As of July 1, 2020)
a. Practitioners– Accounting & Tax Licensed /Credentialed	\$ _____	\$ _____
b. Practitioners– Accounting & Tax <u>Not</u> Licensed / <u>Not</u> Credentialed	\$ _____	\$ _____
<b>Support Staff</b>		
c. Other Support Staff	\$ _____	\$ _____
d. Bookkeeper	\$ _____	\$ _____

## FRINGE BENEFITS

27. Please check the benefits offered by the practice:

	Principals/ Partners Benefit Offered	Other Full-Time Employees Benefit Offered
a. Health Insurance .....	<input type="checkbox"/>	<input type="checkbox"/>
b. Dental Insurance .....	<input type="checkbox"/>	<input type="checkbox"/>
c. Eye Care Program.....	<input type="checkbox"/>	<input type="checkbox"/>
d. Life Insurance .....	<input type="checkbox"/>	<input type="checkbox"/>
e. Disability Insurance .....	<input type="checkbox"/>	<input type="checkbox"/>
f. Retirement Plan .....	<input type="checkbox"/>	<input type="checkbox"/>
g. Professional Development Reimbursement .....	<input type="checkbox"/>	<input type="checkbox"/>
h. Child Care .....	<input type="checkbox"/>	<input type="checkbox"/>
i. Cafeteria Plan.....	<input type="checkbox"/>	<input type="checkbox"/>

28. Do you offer any of the following:

	Yes	No
a. Flex Time .....	<input type="checkbox"/>	<input type="checkbox"/>
b. Job Sharing .....	<input type="checkbox"/>	<input type="checkbox"/>
c. Telecommuting .....	<input type="checkbox"/>	<input type="checkbox"/>

## PRACTICE PROCEDURES

29. Which of the following billing practices does your firm use? (CHECK ALL THAT APPLY)

- a. ☐ Percentage of payment due upon the signing of engagement letter
- b. ☐ Progress billing
- c. ☐ End-of-job billing
- d. ☐ Interest on past-due accounts
- e. ☐ Accept credit cards for payment
- f. ☐ Itemized charges for copies, faxes, delivery, phone, etc.
- g. ☐ Other (SPECIFY) \_\_\_\_\_

**30. Do you use engagement letters for: (CHECK ALL THAT APPLY)**

- a. ☐ Tax  
b. ☐ Accounting  
c. ☐ Other (SPECIFY) \_\_\_\_\_

**31. Do you offer tax organizers for your clients? ☐ Yes ☐ No**

**a. If yes, do you offer the organizer to: (CHECK ONLY ONE)**

1. ☐ Some clients  
2. ☐ Most clients  
3. ☐ All clients  
4. ☐ Only on request

**b. If yes, do you require clients to complete the organizer? ☐ Yes ☐ No**

**32. How do you collect data from your clients to prepare tax returns? (SHOULD ADD UP TO 100%)**

- a. Client sends or drops off organizer/documents \_\_\_\_\_ %  
b. Client uploads organizer/documents using a secure file sharing program \_\_\_\_\_ %  
c. Client comes into office for interview \_\_\_\_\_ %  
d. Interview client via video conferencing \_\_\_\_\_ %  
e. Client self-prepared documents \_\_\_\_\_ %  
f. Other (SPECIFY) \_\_\_\_\_ %  
**100%**

**PRACTICE MARKETING & PROMOTION**

**33. Do you use any of the following for marketing and promoting your practice and how useful are they?**

	Use	Very Useful	Useful	Neutral	Not Useful	Not Useful At All
a. Referrals from existing clients/word of mouth.....	<input type="checkbox"/>	1	2	3	4	5
b. Website .....	<input type="checkbox"/>	1	2	3	4	5
c. E-mail Marketing (Constant Contact, etc.).....	<input type="checkbox"/>	1	2	3	4	5
d. Signage .....	<input type="checkbox"/>	1	2	3	4	5
e. Yellow Pages ad .....	<input type="checkbox"/>	1	2	3	4	5
f. Client newsletters.....	<input type="checkbox"/>	1	2	3	4	5
g. Chamber/networking meetings .....	<input type="checkbox"/>	1	2	3	4	5
h. Social Media (LinkedIn, Facebook, Twitter, etc.) .....	<input type="checkbox"/>	1	2	3	4	5
i. Offering referral fees.....	<input type="checkbox"/>	1	2	3	4	5
j. Speaking engagements .....	<input type="checkbox"/>	1	2	3	4	5
k. Local newspaper ads .....	<input type="checkbox"/>	1	2	3	4	5
l. Direct Mail program .....	<input type="checkbox"/>	1	2	3	4	5
m. Radio/TV ads.....	<input type="checkbox"/>	1	2	3	4	5
n. Articles in local news media.....	<input type="checkbox"/>	1	2	3	4	5
o. Yelp.....	<input type="checkbox"/>	1	2	3	4	5
p. Sponsorships.....	<input type="checkbox"/>	1	2	3	4	5
q. Church or other religious bulletins .....	<input type="checkbox"/>	1	2	3	4	5
r. Other (SPECIFY) .....	<input type="checkbox"/>	1	2	3	4	5

**34. Which of the following social networking do you use for marketing and promoting your practice and how useful have they been?**

	Use	Very Useful	Useful	Neutral	Not Useful	Not Useful At All
a. Facebook.....	<input type="checkbox"/>	1	2	3	4	5
b. Instagram .....	<input type="checkbox"/>	1	2	3	4	5
c. LinkedIn.....	<input type="checkbox"/>	1	2	3	4	5
d. Twitter.....	<input type="checkbox"/>	1	2	3	4	5
e. Blogs .....	<input type="checkbox"/>	1	2	3	4	5
f. Other (SPECIFY) .....	<input type="checkbox"/>	1	2	3	4	5

## TECHNOLOGY/IT & THE PAPERLESS OFFICE

35. What percent of your total office is paperless? \_\_\_\_\_ %
36. Do you use online data backup/remote backup services? ☐ Yes ☐ No
37. Do you use the cloud to host your applications? ☐ Yes ☐ No
38. Do you use the cloud to host your clients' applications (i.e. QuickBooks)? ☐ Yes ☐ No
39. Do you use secure web portals/cloud platforms to share files with clients? ☐ Yes ☐ No
- a. If yes, what platform? (SPECIFY) \_\_\_\_\_
40. Do you use workflow and practice management software? ☐ Yes ☐ No
- a. If yes, what platform? (SPECIFY) \_\_\_\_\_
41. Do you have Cyber Liability Insurance? ☐ Yes ☐ No
42. How is the IT in your office handled? (CHECK ONLY ONE)
1. ☐ Staff person (full-time or part-time)
  2. ☐ Consultant
  3. ☐ Do it yourself
43. How do you use your website? (CHECK ALL THAT APPLY)
- a. ☐ Awareness
  - b. ☐ Lead generation
  - c. ☐ Industry news & alerts
  - d. ☐ Blogging
  - e. ☐ File sharing/uploading
  - f. ☐ Other (SPECIFY) \_\_\_\_\_
44. How do you use social media? (CHECK ALL THAT APPLY)
- a. ☐ Awareness
  - b. ☐ Lead generation
  - c. ☐ Industry news & alerts
  - d. ☐ Blogging
  - e. ☐ Other (SPECIFY) \_\_\_\_\_



## OPERATING EXPENSES

45. Please show each expense category as a percentage of your most recent fiscal year:

	As a % of
	Total Cash Flow Expense
a. Salaries/benefits (other than retirement)	_____ %
b. Retirement benefits	_____ %
c. Occupancy (rent/mortgage/utilities)	_____ %
d. Office supplies	_____ %
e. Publications	_____ %
f. Continuing education/CPE	_____ %
g. Other programs/projects	_____ %
h. Advertising/marketing/postage, etc.	_____ %
i. Technology (hardware, software, licensing fees, internet)	_____ %
j. Other expenses	_____ %
<b>TOTAL OPERATING EXPENSES</b>	<b>100%</b>

**THANK YOU VERY MUCH FOR COMPLETING THIS SURVEY.**

**OPTIONAL:** TO BE ELIGIBLE TO BE ENTERED INTO THE DRAWING TO RECEIVE 1 FREE REGISTRATION TO NSA'S 2021 ANNUAL CONVENTION IN CLEVELAND, OH —AUGUST 23-26, 2021—PLEASE PROVIDE THE FOLLOWING INFORMATION AND RETURN ALONG WITH YOUR COMPLETED SURVEY. THE ANONYMITY OF YOUR SURVEY RESPONSES WILL BE STRICTLY MAINTAINED.

NAME: \_\_\_\_\_

EMAIL: \_\_\_\_\_

NSA MEMBER ID: \_\_\_\_\_

Complete the survey and fax it to: **240-268-1267** by **September 30, 2020**, or complete it online at **[www2.ari-surveys.com/run/nsa2020](http://www2.ari-surveys.com/run/nsa2020)**



**910 CLOPPER ROAD, SUITE 210N, GAITHERSBURG MD 20878**