

**ATTACHMENT A**  
**PK TAX SERVICES, LLC**  
**TAX FEE METHODOLOGY FOR 2020**

Effective January 1, 2020, the following fee schedule change is established for tax preparation and related services. Historically, the fees associated with certain aspects of tax preparation and administration have come to a surprise by some clients. Unfortunately, the time spent on these activities is extensive and non-collection or forbearance of these fees is not sustainable. For many, a change in the overall cost of preparation will not change. However, in an effort to ensure our fees are completely transparent, the following schedule has been prepared for your review. Please do not hesitate to call or ask questions if there is something that is difficult to understand or is otherwise unclear.

<b>Activity</b>	<b>Description</b>	<b>Fee</b>
Preparing Tax forms only (i.e., for 1040 and other associated forms)	Preparation of the forms themselves and filing of the forms with the taxing authorities. This fee includes the occasional response to questions associated with the current tax year.	Depends on the number and complexity of the forms. Please see the Engagement Letter for the specific forms to be prepared and associated costs of the preparation.
Responding to IRS notifications and letters of inquiry or other taxing authority correspondence	Investigation, research and response to notifications and letters submitted to the tax payer or tax preparer, including client discussion and correspondence.	\$195 per hour
General tax advice, tax planning consultation, or general business accounting advise and planning; includes any financial projections, analysis or modeling	Development of strategies and planning of business operations and execution to maximize tax positioning and minimize end of the year tax liabilities	\$195 per hour
Accounting, bookwork or spreadsheet analysis; includes correspondence with other professionals (e.g., book keepers, other accountants, lawyers)	Organization of supporting documentation, receipts and other accounting information; includes consultation and advise associated with accounting, business or tax software	\$75 per hour
Other out of pocket expenses	Administration activities such as postage, faxes and overnight delivery using outside vendors	Costs as charged