



The Oversight Group, LLC
International Tax Compliance Oversight, LLC

www.oversight-group.com/compliance

Estimate of Fees for Some Forms

<u>Tax Form</u>		<u>Time</u>	<u>Fee</u>
Foreign Trust Information Returns			
3520-A	Foreign Trust Return with No Distributions	3	900
3520-A	Additional Grantor Owner Statement	1	300
3520-A	Each Foreign Trust Beneficiary Statement	1	300
1041 *	Grantor Trust Summary Statement	1	300
3520	Report of Grantor of Foreign Trust	1.5	450
3520	Report of Transfer of Funds to Foreign Trust	1.5	450
3520	Report of Gift from Foreign Person or Entity	1	300
3520	Report of a Qualified Loan to a Foreign Trust	2	600
3520	Current Income Distributions to Beneficiary of Foreign Trust	2	600
3520	Accumulation Distribution to Beneficiary of Foreign Trust	3	900
Disregarded Entities			
8832	Disregarded Entity Election	2	600
8858	Annual Information Return of Disregarded Entity	2	600
Controlled Foreign Corporations			
5471	Officers, Directors or Shareholders of a CFC	3	900
5471-J	Schedule of Earnings and Profits	2	600
5471-M	Schedule of Shareholder/CFC Transactions	1	300
5471-O	Organization or Reorganization of a CFC and Stock Distributions	3	900
926	Return of Property Transferred to CFC	2	600
Controlled Foreign Partnerships			
8856	Foreign Partnership with Two Partners	4	1,200
8865-K1	Partner's Share of Income and Deductions - Per Partner	1	300
Foreign Bank Account			
TD F 90-22.1	Report of Foreign Bank and Financial Accounts	0.5	150
Application for a Tax Identification Number			
SS - 4	Application for Employer Identification Number	0.75	250

* Only the first page and a summary statement are required for Form 1041

NOTE: Estimates do not include accounting and or organizing information, currency conversions, or conversions from Foreign to U.S. GAAP.

Additional forms or schedule may be necessary for some entities.

The Actual fees will be based on the forms that are required and any additional accounting fees.

Our hourly fees are \$200 - \$375 per hour.

ADDITIONAL FORMS AND DISCLOSURES THAT MAY BE REQUIRED

(fees quoted after review of questionnaire)

Disregarded Entities

8858-M Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities

Controlled Foreign Corporations

1120-F U.S. Income Tax Return of a Foreign Corporation
5472 Information Return of a 25% Foreign-Owned Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
8833 Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

Controlled Foreign Partnerships

8865-O Transfer of Property to a Foreign Partnership (under section 6038B)
8865-P Acquisitions, Dispositions, and Changes of Interest in a Foreign Partnership

Passive Foreign Investment Company

8621 Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
8621-A Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company

Others

966 Corporate Dissolution or Liquidation
1042 Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
1116 Foreign Tax Credit – Individuals
1118 Foreign Tax Credit - Corporations
2555 Foreign Earned Income
5713 International Boycott Report
8288 U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
8802 Application for U.S. Residency Certification
8805 Foreign Partner's Information Statement of Section 1446 Withholding Tax
8819 Dollar Election Under Section 985
8838 Consent to Extend the Time to Assess Tax Under Section 367 – Gain Recognition Agreement
8886 Reportable Transaction Disclosure Statement
W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Note list is not all inclusive.