

Rate list

Individuals

This rate list is effective from January 1, 2023. Please note that this rate list is subject to change without notice. Applicable taxes for your province are additional to the rates below. Some additional fees may apply depending on your situation. Please refer to the **notes** that apply to your requested service and the possible additional charges on page 3. Rates vary depending on when you send in your **complete file (1)**. The rates in this document are for each individual **unless** specified in the notes section.

INCOME TAX RETURN - INDIVIDUAL					
Income tax return	Complete file received before			May - December (1 and 18)	Notes
	1st April (1)	15 April (1)	30 April (1)		
Standard	\$80.00	\$90.00	\$100.00	\$125.00	9 and 25
Truck driver	\$80.00	\$90.00	\$100.00	\$125.00	8, 9, 11, and 25
Senior	\$58.00	\$65.00	\$75.00	\$83.00	2, 3, 9, and 25
Post-Secondary student	\$58.00	\$65.00	\$75.00	\$83.00	2, 9, and 25
Low-income	\$58.00	\$65.00	\$75.00	\$83.00	2, 9, and 25
No income	\$53.00	\$60.00	\$70.00	\$78.00	9 and 25
Deceased	\$110.00	\$120.00	\$130.00	\$135.00	9, 11, and 25
Post-bankruptcy tax declaration	\$155.00	\$165.00	\$175.00	\$180.00	9, 11, and 25
Trust T3	On request				

INCOME TAX RETURN – SELF-EMPLOYED					
Income tax return (T2125)	Complete file received before			Rates for previous tax returns (1)	Notes
	1st April (1)	15 April (1)	30 April (1)		
Company file provided/ form completed	\$150.00	\$160.00	\$175.00	\$200.00	11,16, and 25
Revenues/expenses not compiled	Hourly rate	Hourly rate	Hourly rate	Hourly rate	11,16, and 25
Monthly GST/QST/HST return	\$40.00	\$40.00	\$40.00	\$40.00	11,16, and 25
Quarterly GST/QST/HST return	\$70.00	\$70.00	\$70.00	\$70.00	11,16, and 25
Annual GST/QST/HST return	\$90.00	\$90.00	\$90.00	\$90.00	11,16, and 25
Government audit	Hourly rate	Hourly rate	Hourly rate	Hourly rate	19 and 25

CONSULTATION SERVICE

Type of service	Rate	Notes
Completion of official documents from CRA or RQ	Starting at \$40.00	
Self-employed – beginner session	\$175.00	13
RRSP or budget simulation for current client (only for clients of at least one year to date)	\$50.00	14
RRSP or budget simulation for new clients	On request	15
Budget analysis service for an individual	Starting at \$150.00	
Simple tax question – individuals	\$75.00	22
Complex tax question: initial meeting with a tax specialist – individuals	\$135.00	17
Hourly rate for follow-up on complex issue – individuals	\$105.00	21

REBATES

Type of rebate	Rate	Notes
Human services professionals	\$5.00	6 and 7
Individual client referral	\$5.00	5
Annual loyalty	\$1.00	6 and 10

ADDITIONAL CHARGES

Type of charge	Rate	Details	Notes
File opening fees	\$8.00	Includes a single file opening.	12
File opening fees	\$10.00	Includes spouse.	12
NWT – T2222 form	\$30.00	Per T2222/TP-350.1 form	9 and 11
Non-joint filing fee (not the same accounting office)	\$45.00	Income tax returns for common-law/married partners not filed at the same accounting office.	
Rental income	\$45.00	Per T776/TP-118 form	4, 9 and 11
Moving expenses	\$35.00	Per T1-M/TP-348 form	4, 9 and 11
Investment capital gain/loss	\$35.00	Per Schedule 3/Schedule G	9 and 11
Sale of main residence	\$25.00	Per T2091IND/TP-274 form	
Sale of secondary residence	\$45.00	Per Schedule 3/Schedule G	9 and 11
Foreign income/property	\$55.00	Per T1035/TP-772 form	9, 11 and 24
Employment expenses – employees and truck drivers	\$45.00	Per T777/TP-59 form	4, 9 and 11
GST/HST/QST rebate for employees	\$35.00	Per GST 370/VD-358 form	4, 9 and 11
Immigration to/emigration from	\$55.00	May vary according to customer needs.	9 and 11
Amendment of federal OR provincial tax return	\$50.00	May vary according to customer or government needs.	9 and 11
Federal AND provincial (QC) tax return amendment	\$75.00	May vary according to customer or government needs.	9 and 11
Factual & Deemed Residents of Canada	\$55.00	May vary according to customer needs.	9,11 and 24
Non-residents of Canada	\$55.00	May vary according to customer needs.	9,11 and 24
Final return - Québec	\$40.00	May vary according to customer needs.	9,11 and 24
Accompanying and specialized service with a tax specialist	\$40.00	May vary according to the client's needs. Additional \$15.00 for couples.	11 and 26
Printing/postage	\$8.50	No tracking numbers. Per mailed income tax return.	
Additional documents	\$15.00	Documents added when the income tax return is ready for signature. Fixed fee.	
Late payment fee	\$30.00	1.5% monthly or 18% annually	23
Express service (ready in 48 hours)	\$35.00	Guarantee once all documents received.	18

NOTES

1	Current tax year date. No prior year returns will be filed in March and April.
2	Individual income under \$35,000.00 or family income under \$70,000.00. Higher incomes will be charged the standard rate.
3	The senior rate includes customers 60 years and older.
4	Additional fees may apply depending on the calculation method chosen. Please enquire.
5	Discount applied on the next invoice produced by CJPBA. Discount applicable for each reference.
6	Discount applies to each client filing a tax return with CJPBA. Can be applied once a year only.
7	See an indicative list of applicable occupations on our website .
8	Additional truck driver fees are added to the standard rate. If simplified calculation form used (logbook provided), the hourly rate is added to the standard rate.
9	Audit support not included . The basic fee for a simple audit is \$50.00, and \$75.00 for complex cases. In addition, if documents must be sent to Revenu Québec for the same audit, the cost is \$75.00 total for simple and complex cases. Please note that the hourly rate may apply in certain situations.
10	Discount of \$1.00 for each year of loyalty. Loyalty discount is capped at \$10 per year. Discount applies to each customer.
11	Hourly rates may apply.
12	Amount for opening and reopening a file for new and old clients.
13	Includes a starter kit and a 60-minute virtual meeting.
14	Rate for clients who have filed their previous year's income tax returns with CJPBA.
15	Rate for new clients who have not filed their tax returns with CJPBA in the past.
16	Government audits will be charged hourly or a fixed amount, upon agreement.
17	The initial meeting includes a 15-25-minute meeting to explain your goals/expectations, a research and planning period, and a second meeting to propose a plan to achieve your goals/expectations. The cost of the initial meeting is \$135.00. Please note that depending on the complexity of your goal, we may need more than 60 minutes to work on your file. In this case, there will be an additional cost that will be prorated from the hourly rate of \$105.00. Whether the meeting is for a simple or complex tax issue will be determined upon receipt of your request.
18	Filing time begins when all information has been received by the client.
19	Government audit will be charged by the hour or a fixed amount, upon agreement.
20	Discount applied after the referred client has been a client of CJPBA for more than 12 continuous months.
21	Hourly rate that applies after the initial meeting of a project with the tax specialist.
22	Whether the meeting concerns a simple or complex tax question will be determined upon receipt of your request. The fee for a simple tax question starts at \$75.00.
23	Fixed late fee of \$30.00 plus 1.5% monthly or 18% annually on the total balance.
24	Tracking number is included for mailings to the government by mail.
25	The lowest rate applies to the new client for the current year for a received between June and January.
26	The coaching and specialized service with the tax specialist is divided into two meetings. The initial meeting includes a meeting of approximately 15 minutes to answer the client's questions. The final meeting lasts approximately 20 minutes and the purpose is to explain the tax return filed to the client and answer any final questions the client may have. There is an additional fee of \$15.00 for the explanation of a spouse's tax return.