

INCOME TAX BRANCH FEES

Updated March 2013

INCOME TAX SERVICE FEES	
Copy of Return	\$ 57.00
W-1 Duplication Fee	\$ 5.00
Certification Notice to Taxpayer	\$ 3.00
Form F-500 Duplication Fee	\$ 3.00
SWICA Duplication Fee	\$ 5.00
Copy of miscellaneous documents (per page)	\$ 1.00
Tax Preparer Examination Fee	\$ 100.00
Annual Fees - Tax Preparers	
Registration	not less than \$100.00
Location Fee	\$ 100.00
Additional Location fee	\$ 100.00
Employee/partner/Officer Fee	
• 2 - 49 employees	\$ 200.00
• 50 - 99 employees	\$ 1,000.00
• 100 - 499 employees	\$ 2,000.00
• 500 or more employees	\$ 3,000.00
REVENUE RULING	
Income Tax please refer to: http://www.irs.gov/pub/irs-irbs/irb13-01.pdf	
GRT	\$ 500.00
CHANGES IN THE DAVE SANTOS ACT	
§ 26203(k) (9),(28 - (32) are amended. The Fifty Thousand Dollars (\$50,000) exemptions in the above code sections are reduced to Forty Thousand Dollars (\$40,000) effective May 18, 2007. The limitations on gross income contained in the same code sections are decreased from Five Hundred Thousand Dollars (\$500,000) to Fifty Thousand Dollars (\$50,000) effective May 18, 2007.	
Visible GRT REPEALED	
§26201(b),(c)&(d) of 11 GCA repealed. These sections pertained to the visible GRT that were enacted to provide an incentive to retailers who choose to make the Business Privilege Tax visible to its customers as a result of the temporary increase of the said tax.	