

**National Average of
Estimated Average Preparation Times and Out-Of-Pocket
Expenses by Return Preparation Method
according to IRS Figures in 2005.****

Taxpayer & Form Combinations for Form 1040 Filers	Hours	Costs
Non-business Filers*	10.9	\$172
Form 1040 and other forms and schedules, but not Schedule A or D	7.6	\$121
Form 1040, Schedule A, and other forms and schedules, but not Schedule D	12.1	\$174
Form 1040, Schedule D, and other forms and schedules, but not Schedule A	12.8	\$215
Form 1040, Schedules A and D, and other forms and schedules	18.0	\$313
Business Filers*	47.9	\$542
Form 1040, Schedule C or C-EZ, and other forms and schedules, but not Schedules E or F or Form 2106 or 2106-EZ	55.4	\$329
Form 1040, Schedule E, and other forms and schedules, but not Schedule C, C-EZ, or F or Form 2106 or 2106-EZ	36.6	\$685
Form 1040 and Schedule F and other forms and schedules, but not Schedule C, C-EZ, or E or Form 2106 or 2106-EZ	49.7	\$296
Form 1040, Form 2106 or 2106-EZ, and other forms and schedules, but not Schedule C, C-EZ, E, or F	27.7	\$349
Form 1040 and forms and schedules including more than one Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ	62.4	\$866

*You are a "business" filer if you file one or more of the following with your Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106 or 2106-EZ. You are a "non-business" filer if you did not file any of those schedules or forms with your Form 1040.

**These figures are a national average, based on figures provided by the IRS in 2005. Raymond A. Wallace, Accountant figures would be higher than the national average for 2008 by approximately 7.5%, based on inflation increases over the three years since this study was made. Also, these figures don't include the cost of preparing state returns and E-Filing both federal and state returns.