

Rates for Service - Effective January, 2024

Administrative Time (if effectively separable)* 1000 NOK/ hour
U.S. Tax Advising, Return Preparation, Amending 2200 NOK/ hour

- Law-Related Consulting
 - o Non-Representation & General Assistance/Referrals 1000 NOK/ hour
 - Note: I am no longer representing clients personally in legal cases. I am, however, an actively licensed American attorney – and do U.S. tax return work in that capacity.
- Costs billed through: E-registration of tax returns any e-filed return: 120 NOK/each

Copies
4 NOK/page copied or outside printers' billed cost

o Travel 5.0 NOK/km plus tolls / reimbursement cost

o Rush Fee 500 NOK per rush (overnight & weekend work unless excused)

- An **initial e.mail reply** is free (one).
- For an initial phone consultation, plan to provide your billable name and address as well as the specific nature of the inquiry <u>before</u> a phone appointment is made.
 - When does billing begin? After information is received from the individual to do the work. If some information needed is not yet provided, it is then requested.
 - When does payment occur? Most work is done first and then billed for payment within 30 days of completion. I bill monthly. (Some work can require the payment of a retainer fee before work can begin. A retainer is charged at my discretion, usually for a legal inquiry, not a tax work project.)
- **Tax work notes**: When a tax client sends their information documents to me, this is recognized as a request to provide the tax related services, and (only) the necessary work will be done and billed: Billing time begins when information is received. I can give a general estimate of cost if requested once I see the information, but I don't give 'fast /set price quotes': my work needs to be done based on the time actually used/needed.
- My tax work hourly rate is not adjusted every year, but with increased inflation and the general price for this service in the industry, it is fair I raise my rates the last 2 years. I am now adjusting it to about average for this type of work, using either U.S. or Norwegian preparer standards.
- Scope of work: I normally know what work is required, and must do the work based on that knowledge. If I am in doubt as to whether you need additional forms I do not do (ex: in-state or company forms), I will refer your work to my referral partner.
- I maintain professional client records which are clear and specific.

This notice of new rates for service is posted on Dec. 28, 2023.

Welcome to my services!