

Price List for the Preparation of Swiss Tax Returns

The preparation of an individual's or married (or otherwise legally bound) couples' Standard Swiss Tax Returns will be based on the following rates as determined by the respective income, expense and wealth positions on the client's tax return. These fees are based on the preparation of a single tax return for a single individual and/or a married or otherwise legally bound couple together filing a joint return. Should married or legally bound couples choose to file separately these charges will then apply separately to each individual tax return prepared.

The "Basic Swiss Resident Expat Package" will be charged at the rate of CHF 400.00 (excluding 7.7% VAT) per Swiss Tax Return. This package includes the preparation of one Single or Joint Swiss Federal & Cantonal Tax Return as follows:

- 30 min. FREE initial consultation
- 30 min. closing, approval & review meeting
- Federal & Cantonal Tax estimate
- Country relevant income tax re-allocations request (Steuerausscheidung)
- Reporting of 1 Swiss salary statement
- Standard deductibles (incl. medical/dental, Insurance expenses, travel, meals, 3rd Pilar)
- Reporting of 2 Swiss bank acct's
- Reporting of 2 foreign bank acct's
- Review of Swiss Tax Bill
- Review of one Tax Office Assessment
- Tax Filing Extensions (if required)

Additional Swiss income and wealth tax relevant disclosures not already included within the "Basic Swiss Resident Expat Package" will be provided using the following fee schedule (excluding 7.7 % VAT):

Additional tax disclosure position to the "Basic Swiss Expat Package"	Basis of charge for each additional disclosure	Amount CHF / Item (excl. VAT)	Basis of calculated addition
Dependent (children, relatives etc..)	Per Dependent	20.00	- Each
Swiss Salary Statements Disclosure	Per Form 11 - ESTV	0.00 40.00 20.00	- 1 st Disclosure - 2 nd Disclosure - Each Additional
Non-Swiss Salary Item(s)	Per Foreign Salary Declaration	20.00	- Each
Swiss Bank Account	Per Bank Account	0.00 10.00	- 1 st & 2 nd Discl. - Each Additional
Non-Swiss Bank Account	Per Bank Account	0.00 15.00	- 1 st & 2 nd Discl. - Each Additional
Swiss Brokerage and/or Stock Trading Account	Per Brokerage/Trade Account	40.00	- Each
Non-Swiss Brokerage and/or Stock Trading Account	Per Brokerage/Trade Account	150.00	- Each
Swiss Real-Estate for Personal Use	Per Swiss Real-Estate Entity	50.00	- Each
Non-Swiss Vacation Residence for Personal Use	Per Foreign Vacation Residence	100.00	- Each
Swiss Rental Real-Estate	Per Rental Contract	50.00	- Each
Foreign Rental Real-Estate	Per Rental Contract	80.00	- Each

Additional tax disclosure position to the “Basic Swiss Expat Package”	Basis of charge for each additional disclosure	Amount CHF / Item (excl. VAT)	Basis of calculated addition
Swiss Self-Employment Note: Rate applies if Financial Statements have been prepared in accordance with the Swiss Code of Obligations (SCO). This rate excludes any and all required advising, accounting and bookkeeping services.	Per Business Entity (respectively Per Financial Statement prepared in accordance with SCO)	100.00	- Each
Non-Swiss Self-Employment generated by a Foreign Sole Proprietorship or Partnership. Note: Rate applies if Financial Statements have been prepared in accordance with the Swiss Code of Obligations (SCO) and the respective earnings are correctly allocated to their legal tax jurisdictions. This rate excludes any and all required advising, accounting and/or bookkeeping services.	Per Business Entity (respectively Per Financial Statement prepared in accordance with SCO, whereby earnings have been divided into their tax jurisdictions)	150.00	- Each
Non-Listed Company Shares	Per Business Entity	50.00	- Each
Foreign Retirement Plans	Per Retirement Pension Plan	50.00	- Each
Child Care Expenses	Per Child & Expense Deduction	10.00	- Each
Debt, Loans and/or Mortgages	Per Interest Charge Deduction	10.00	- Each
Temporary Expatriate Employment Contract	Per Expatriate Concession Position (with respect to each employee as defined by the Swiss Federal Tax Regulation "Expatriates-Verordnung, ExpaV 642.118.3")	125.00	- Each
Reclaiming of U.S. Withholding on Dividends & Interest	Per ESTV DA-1 Form Required	100.00	- Each
Tax Amendment/Rectification (if tax year has not yet been finalized by the Swiss Tax Office)	Per Tax Return	250.00	- Each
24 Hours Priority Service	Per Tax Return	250.00	- Each
5 Day Priority Service	Per Tax Return	125.00	- Each
Tax Audit Cover (Optional Flat-Rate fee: Covers time required for our accountants to respond to tax notices & audits)	Per Tax Return	79.00	- Each
Swiss Accounting & Bookkeeping Assignment(s)	Per Hour	160.00	- Hour
Retroactive Swiss Tax Return Review or Examinations	Per Hour	160.00	- Hour
Swiss Tax Audit clarification & submission work without TAC (Tax Audit Cover)	Per Hour	160.00	- Hour
Swiss Tax Advising & Research at Client Request	Per Hour	160.00	- Hour



Conditions Apply:

Orderly Submission to our Office:

All tax documentation must be provided in a timely and orderly fashion. Should additional documentation, forms or reporting need to be requested. Such a request may increase the price. Any price increase will be in proportion to the time required to retrieve those forms from a 3rd party or the tax payer.

Tax Jurisdiction

The above fee schedule applies to the services provided for the purpose of tax reporting and disclosure within the tax jurisdiction of the Swiss Confederation.

7.7 % Swiss VAT:

An additional 7.7% of Swiss Value Added Tax shall apply to each position and/or addition disclosed above

Self-Employment Income:

Accounting work required to prepare SCO conform financial statements for either a sole proprietorship or partnership will be charged separately. Any financial statements provided by the client must be conform with either Swiss GAAP FER or the Swiss Code of Obligations (SCO). Further to this, any accounting work required to adjust/correct financial statement and align them with SCO or sub-divide the earnings into tax jurisdictions are not included in the above fees. An hourly rate of CHF 160.00 / Hr will apply to these services.

Tax Audit Cover (Optional):

Tax Audit Cover (TAC) is a Flat-Rate fee which covers all additional charges related to time required for our accountants to respond to a notice to you from the Swiss Federal/Cantonal Tax Authorities (CH Steuerverwaltung). TAC is an **OPTIONAL** fee. This charge will be invoiced at your request.

The CH Steuerverwaltung can request the tax payer to pay relevant taxes. These taxes include income tax, wealth and/or capital gains tax, VAT and Stamp Taxes. TAC does not cover these tax charges. Furthermore, TAC does not cover tax fines or penalties. TAC is not intended to cover legal fees or payments. TAC is an advance fee which covers 100% of our accountant's time to correctly and appropriately respond to possible queries from the Swiss Tax Office (CH Steuerverwaltung). The TAC option can only be requested by the client up to the date of issuing the client's invoice. Retroactive requests are not permitted.

Priority Cases:

Acceptance of priority cases is at the discretion of SAS Accounting GmbH.

Crypto Currency Positions:

Each Crypto Currency type shall be treated as a single bank account for both the purpose of reporting these positions and determining our fees. Details to your crypto-currency positions and their respective values must be provided in a separate excel document together with a print-out of your digital wallet per Dec. 31st.

Deductions included:

The above "Basic Swiss Resident Expat Package" offer includes these Standard/Itemized Deductions:

• Medical	• Dental
• Insurance expenses	• Work Travel
• Work Meals	• 3rd Pillar Contributions

Court of Jurisdiction

Swiss Law applies to all services provided by SAS Accounting GmbH. The exclusive legal court of jurisdiction governing these services is Basel-City and the Swiss Confederation.