

# What the 2025 NATP Fee Study Tells You, At a Glance

By NATP Staff

Tax pros are charging with more intention and more variation than ever. The 2025 NATP Fee Study enhances one-size-fits-all “averages” with clearer ranges so you can see where the middle half of your peers actually price.

## Key takeaways include:

- Most tax preparers set 1040 pricing using a structured approach. Nearly half establish a minimum fee and then adjust the price based on the complexity or value provided.
  - Pricing is influenced by credentials, market size, firm focus, and experience. On average, EAs and CPAs charge more than their non-credentialed peers. Prices generally increase with client-community size and firms that pair individual preparation with advisory services. Experience bands and region nudge prices up or down a bit.
  - Value is the north star. When setting prices, preparers say their unique expertise, market rates, how their fees compare to their peers, and client willingness to pay are the primary factors. They communicate this value with clear explanations of services and explicit tax-savings/financial benefits.
  - Most are adjusting prices regularly and transparently. 83% raise fees every one to two years, typically by 6-10%, and 68% plan to increase their fees next year.
  - State returns are usually not “free.” Majority charge separately, either for all state returns or when there’s more than one.
- If you choose Minimum + Complexity/Value, begin with the study’s typical range and average base fee for the return type. For a simple 1040 (Schedules 1-3), that average is \$236, with \$150-\$328 as the middle-half range.

## 2. Layer in the add-ons you actually perform

Use the study’s add-on figures to build a transparent, modular quote. For example, add Schedule A (~\$59), Schedule D (~\$69), Schedule C, E, etc., as needed. Your client sees what they’re paying for and why.

## 3. Adjust from the base using your practice’s profile

Refine your fee by considering factors that best match your business. These factors (cross-tabs) show how fees can typically shift.

- Credential/designation (e.g., EA/CPA vs. no designation)
- Client-community size (under 10k, 10-49k, 50k+)
- Practice focus (1040-centric vs. business/advisory mix)
- Years in business (experience band)
- Region (e.g., east vs. west, etc.)

Each factor provides a comparative average or range so you can calibrate. Think of this as tuning five averages and ranges until the price mirrors your market and model.

## 4. Pressure-test for value and risk

Before finalizing your fee, pressure-test it against key factors such as complexity, time and effort, risk or liability, urgency, and the potential tax benefit to the client. If any of these elements are materially higher, it’s appropriate to price at the upper end, or even above, the typical range. This is normal and consistent with how peers approach pricing.

## 5. Communicate the “why”

Borrow what works for your peers: explain the scope, note expected savings/benefits, and outline deliverables and response times. Clients accept increases more readily when value is visible.

## Pricing is as unique as you are

Every practice has a distinct mix of skills, risk, client expectations and service model. That’s why every pricing story is unique. The study is designed to help you start from the right ranges and then customize to your reality, so your price reflects your expertise, your clients and the value of the outcome you deliver.

## How to use the study to price your work (step-by-step)

### 1. Pick your primary pricing method

Decide whether you’re primarily “Minimum + Complexity/Value,” “Set Fee by Form/Schedule,” or “Hourly.” Start with the method you actually use with most clients.



## A working example – George’s profile: 1040 return with Schedule A and D

George is an enrolled agent, based in Rhode Island, has over 20 years of experience serving a large client community of 50,000+. Specializing in individual returns with tax advisory services, this example uses a 1040 return with Schedules A and D. George’s charges a minimum fee plus value-based pricing model, adjusting fees for complexity and client benefit. Their practice blends individual tax preparation with advisory services, allowing them to command above-average fees while maintaining transparency and emphasizing the value they deliver.

**Step A:** Start with pricing method anchor - Minimum fee + cost based on value. For a simple 1040 (Schedules 1-3), the study’s method anchor is \$236, with a typical minimum range \$150-\$328.

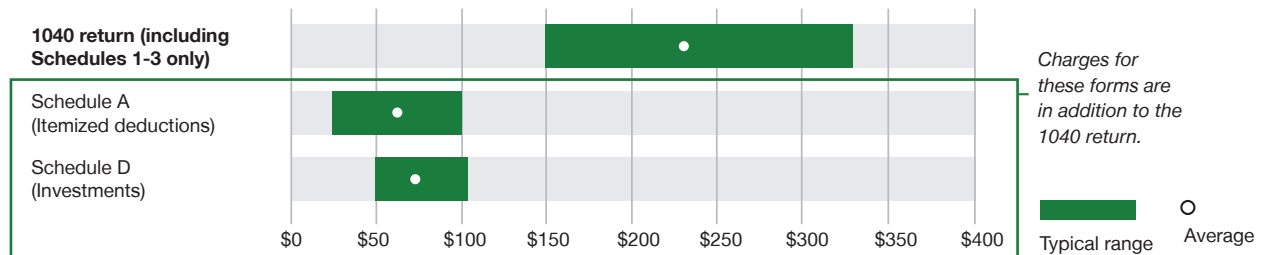
**Step B:** Add typical forms (modular).

Suppose a common scenario includes Schedule A and Schedule D. Using study add-ons:

- Base 1040: \$236
- + Schedule A: ~\$59
- + Schedule D: ~\$69
- Subtotal: \$364 for that scope. (If Schedule C or E applies, add those as shown in the study.)

### Amount charged to client (minimum fee and additional cost)

For those who charge a **minimum fee** plus cost based on complexity, 50% charge \$150-\$328 (with an average of \$236) for the base 1040 form with Schedules 1-3. (Page 9 of the full Fee Study)



**Step C:** Adjust subtotal for George’s practice profile.

Now move the average and range based on George’s traits:

### Amount charged to clients by designation

- EA credential: EA 1040 averages cluster around \$228 (vs. \$186 for non-credentialed), supporting pricing at or above the national method anchor when complexity warrants. (Page 12 of the full Fee Study)

	Typical Range & Average			
	AFSP	CPA	EA	No designation
1040 return (including Schedules 1-3 only)	\$115-\$235 \$184	\$200-\$425 \$280	\$150-\$300 \$228	\$121-\$248 \$186
Schedule A (Itemized deductions)	\$25-\$75 \$53	\$50-\$100 \$65	\$30-\$95 \$59	\$25-\$80 \$54
Schedule D (Investments)	\$28-\$95 \$58	\$50-\$145 \$75	\$40-\$100 \$63	\$25-\$100 \$59

Charges for these forms are in addition to the 1040 return.

## Amount charged to clients by client community size

- Client-community 50,000+: Larger markets push the 1040 base higher (averaging around \$233), signaling upward pressure relative to small towns. [\(Page 13 of the full Fee Study\)](#)

	Typical Range & Average		
	Less than 10,000 people	10,000 - 49,999 people	50,000 or more people
1040 return (including schedules 1-3 only)	\$125-\$250 \$185	\$124-\$240 \$188	\$150-\$320 \$233
Schedule A (Itemized deductions)	\$25-\$85 \$53	\$25-\$58 \$46	\$35-\$100 \$61
Schedule D (Investments)	\$30-\$100 \$56	\$25-\$75 \$52	\$40-\$100 \$66

Charges for these forms are in addition to the 1040 return.

## Amount charged to clients by practice focus

- Practice focus (individual + advisory): Firms coupling 1040 prep with advisory tend to sit higher (1040 base ~\$250), supporting a premium within the typical range. [\(Page 14 of the full Fee Study\)](#)

	Typical Range & Average			
	Primarily 1040 & schedules	Primarily business/ fiduciary	Individual and tax advisory services	Business/fiduciary returns and tax advisory
1040 return (including Schedules 1-3 only)	\$125-\$250 \$197	\$200-\$363 \$264	\$150-\$350 \$250	\$175-\$400 \$253
Schedule A (Itemized deductions)	\$25-\$75 \$54	\$50-\$100 \$65	\$40-\$100 \$63	\$44-\$100 \$64
Schedule D (Investments)	\$25-\$100 \$57	\$50-\$150 \$78	\$50-\$100 \$69	\$50-\$150 \$75

Charges for these forms are in addition to the 1040 return.

## Amount charged to clients by number of years in tax preparation

- Experience (21-30 years): This base 1040 averages about \$220. Experience can work both ways, higher perceived expertise and efficient workflows that let you maintain margins without outsized sticker shock. [\(Page 11 of the full Fee Study\)](#)

	Typical Range & Average			
	0 to 10 years	11 to 20 years	21 to 30 years	31 or more years
1040 return (including Schedules 1-3 only)	\$132-\$331 \$227	\$150-\$300 \$231	\$150-\$300 \$220	\$140-\$290 \$210
Schedule A (Itemized deductions)	\$40-\$100 \$62	\$25-\$80 \$55	\$25-\$75 \$53	\$35-\$100 \$61
Schedule D (Investments)	\$40-\$100 \$64	\$40-\$100 \$64	\$30-\$100 \$60	\$35-\$125 \$66

Charges for these forms are in addition to the 1040 return.

## Amount charged to clients by region

- **Region (Northeast):** Northeast averages for base 1040 are close to \$231 slightly higher in comparison to most regions. (Page 11 of the full Fee Study)

	West	East	Southeast	Midwest	Great Plains	South Central	Rocky Mt	Northeast
1040 return (including Schedules 1-3 only)	\$235	\$222	\$227	\$214	\$221	\$226	\$230	\$231
Schedule A (Itemized deductions)	\$62	\$58	\$59	\$55	\$57	\$59	\$59	\$60
Schedule D (Investments)	\$67	\$65	\$66	\$62	\$64	\$64	\$65	\$66

Charges for these forms are in addition to the 1040 return.

## Putting it together

George could reasonably set his minimum for a simple 1040 toward the upper-middle of the \$182-\$400 band. The client community, business focus adjust up; the Northeast region and the 21-30-year band adjust slightly up; EA status supports holding firm near the middle-top of the range. With Schedule A and D in the example, \$360-\$390 is a defensible package price for that scope, before value-based increments for unusual complexity, urgent timing or added risk.

## George's customized pricing



Pro tip: If George includes state returns, he should price them explicitly (most preparers do), and he can apply the same “method anchor → add-ons → sliders” approach using the state-return figures in the study.

## Final word

Use the study as your starting grid, then tell your pricing story. Begin with the structure you use (minimum + complexity, set fees, or hourly), build transparently with add-ons, and calibrate using your designation, market size, service mix, experience, and region. That’s how you arrive at a price that’s competitive, fair, and unmistakably you, because your pricing is as unique as your practice.