



INTERNATIONAL TAX SERVICES PRICING GUIDE



Expert Guidance. Global Experience. Total Compliance.



IMPORTANT TO KNOW:

The following services are ADDITIONAL U.S. filing requirements on top of your regular tax return as a U.S. citizen or resident. These are informational reporting and disclosure obligations that many taxpayers overlook.



RULES VARY

Rules differ by country, account type, and ownership structure.



NOTES MATTER

Proper classification and documentation are critical to avoid mistakes.



PENALTIES ARE SERIOUS

Non-compliance can result in steep penalties, interest, and extended scrutiny.

FORM / SERVICE	FILING REQUIREMENT	PRICING ESTIMATE*	NOTES, RULES & PENALTIES
FBAR (FinCEN Form 114) Foreign Bank Account Report	Required if aggregate foreign financial accounts exceed \$10,000 USD at any time during the year	\$150 & up	Reports foreign financial accounts to FinCEN. Willful non-filing can result in penalties up to the greater of \$100,000 or 50% of the account balance per violation.
Form 8938 (FATCA) Foreign Account Tax Compliance Act	MFJ (living in U.S.): foreign assets exceed \$100,000 at year-end or \$150,000 anytime during year	\$250 & up	Filed with Form 1040. Penalty up to \$10,000 for Non-willful; up to \$50,000 for Willful non-filing.
Form 8621 (PFIC) Passive Foreign Investment Company Reporting	Required for ownership of PFICs (commonly foreign mutual funds or ETFs)	\$300 & up (per form)	Complex rules including elections and calculations. Penalties for non-filing can be \$10,000 per form (Non-willful).
PFIC Reconstruction / Cleanup	Required when historical PFIC calculations or prior year corrections are needed	Custom Quote (Hourly)	Often involves manual reconstruction of transactions. Failure to correct can lead to ongoing penalties and interest.
Form 3520 Foreign Transactions With Foreign Trusts	Potentially required for foreign trusts, foreign gifts, TFSA, RESP, FHSA, or other foreign arrangements	\$1,000 & up	Penalty generally \$10,000 per form per year (Non-willful); \$100,000 (Willful) and up to 5 years in prison.
Form 3520-A Foreign Trust Information Return	Potentially required if taxpayer is treated as owner of a foreign trust	\$1,500 & up	Significant penalties for non-filing, including \$10,000 (Non-willful) or \$100,000 (Willful) per form per year.
Form 1116 Foreign Tax Credit	Required when claiming foreign tax credits paid to another country	\$300 & up	Requires proper allocation and sourcing. Incorrect claims can lead to adjustments, interest, and penalties.
Dual-Status Tax Return	Required when taxpayer enters or leaves U.S. residency during the year and does not elect full-year residency	\$1,500 & up	Complex residency and treaty rules apply. Errors may cause double taxation or loss of treaty benefits.
Residency Election Analysis IRC 6013(g)/(h)	Optional election for married couples to file jointly as full-year U.S. residents	\$750 & up	Compare filing statuses and tax outcomes before making an election.
RRSP / RRIF Reporting	Reporting may be required on FBAR and Form 8938	\$250 & up	Treaty rules may apply. Incorrect reporting can trigger IRS notices and penalties.
TFSA / FHSA / RESP Analysis	Potential foreign trust and foreign reporting analysis may apply	Custom Quote	U.S. treatment is complex and fact-specific. Misclassification may trigger penalties.
Foreign Rental Property Reporting	Required if taxpayer owns foreign rental real estate generating income or depreciation	\$500 & up	Must report income, expenses, and gains properly, including foreign currency. Errors can lead to tax adjustments.
Foreign Corporation Reporting	Required for ownership in certain foreign corporations	\$2,000 & up	May include Forms 5471, 8858, or related filings. Penalties can be substantial.
Prior Year Foreign Filing Cleanup	Required when prior year foreign reporting was missed or incomplete	Custom Quote	Streamlined filing or delinquent submission options may apply. Reduces risk of larger penalties.
IRS / State Foreign Reporting Notice Response	Required if taxpayer receives IRS or state notice related to foreign reporting	\$500 & up	Timely, accurate responses are critical to limit penalties and avoid further escalation.

*Pricing estimates are starting points and may vary based on complexity, number of accounts, jurisdictions, and quality of records.



OUR GLOBAL EXPERIENCE

We have extensive experience in assisting clients with international tax matters involving multiple jurisdictions, including:



We understand the unique tax rules, reporting obligations, and treaty considerations that apply across these regions and help clients stay compliant while optimizing their global tax position.



LET'S SPEAK!

Book a **15-min** call to discuss your situation with Alex or Will.

BOOK YOUR 15-MIN CALL

415-860-6288

<https://flectcg.com/appointment/>



IMPORTANT NOTES

Every situation is unique. Pricing depends on factors such as the number of accounts, transaction volume, residency complexity, quality of records, number of forms required, prior compliance history, and additional IRS or state correspondence.