2016 Individual Taxpayer Organizer Sole Proprietorship

(See next page for Organizer)



4943 Old Greenwood Rd, Suite 1 Fort Smith, AR 72903 Call - (479) 242-7499 Fax - (479) 763-1256 ken@kenmullinax.com www.elitetaxrelief.com

Name of Taxpayer						SS#				
Fin	rst	M.I.	Last	Email						
Occupation			Date of birth			Are you new to our firm? Yes N		No		
Address			City			State		Zip		
County	Home phone			Work or cell						
Name of Spouse						SS#				
Fin	rst	M.I.	Last	Email						
Occupation			Date of birth	1		Are you n	ew to our	firm?	Yes	No
(Enter information below or	ıly if different fro	m Taxpayer)								
Address			City			State		Zip		
County			Home phone			Work or c	ell	1		
If you moved during 2016	6, enter your pr	evious address	6.			Date of m	ove			
Were you divorced or sep Have you received any no Same-sex married couple the married couple lives. federal tax purposes. Names of dependent chi <i>Child's full name</i>	otice from the I s are required t Individuals wh	RS or state revo o file as Marrie	enue department wit ed Filing Jointly or M ered domestic partne	arried Filing Se	ar? Y eparatel and civ	es No y for federa	l returns,	regardl sidered	marrie <i>Coll</i>	ed for
Did any of the children ha			•			children h		2	Yes	No
Is it anticipated that a different of the other dependents or people of the other dependent			aim a child listed abo	ve as their dep	endent	for tax year	2016?	Yes N	Jo	
Name	opie who lived	Social Security	/#	Date of birth	Relati	onship	Іпсоте			
			,	2 0		enemp				
If you are due a refund, w	vould you like i	t directly depo	sited into your bank	account? Name	of bank					
Checking Savings	Routing transi		-	1	t numbe					
Ask your tax preparer for	information at	out depositing	g a refund into an IRA	A account or sp	litting t	he deposit	into more	than on	e acco	unt.

Questions—All Taxpayers

(Provide related statements or other documentation.)

"You" refers to both taxpayer and spouse—enter "?" if unsure about a question.

iou	refers	to bo	th taxpayer and spo	use—enter	If unsure about a question.							
	Yes	No	Are either you or y	our spouse le	egally blind?							
	Yes	No	Did you pay or rec	eive alimony	in 2016? Paid/Received \$	Recipient's SS#						
	Yes	No	Did you have healt	h insurance f	for you, your spouse, and all de	pendents for the entir	e year?					
	Yes	No	Did you purchase l	nealth insura	nce through a public exchange?)						
	Yes	No	Will there be any si	/ill there be any significant changes in income or deductions next year, such as retirement?								
AXES	Yes	No	Have you paid alte	ave you paid alternative minimum tax (AMT) in previous years?								
LIFESTYLE & TAXES	Yes	No	Did you pay anyor	id you pay anyone for domestic services in your home?								
STM	Yes	No	Did you purchase a	id you purchase a new energy-efficient car, truck, or van?								
	Yes	No	Are you involved i	re you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?								
	Yes	No	Are you a member	of the militar	ry?							
	Yes	No	Were you a citizen	of or lived in	a foreign country?							
	Yes	No	Do you own or hav	ve financial ir	nterest in a foreign bank or finar	ncial account?						
	Yes	No	Would you like to a Designee's name	allow your ta	x preparer or another person to Phone number	discuss your return v	vith the IRS? PIN (any five	digits)				
	Yes	No	Were any children	born or adop	ted in 2016? (Provide statement f	or other expenses.)						
	Yes	No	Were any children	Year in	Paid by you: <i>Tuition</i> \$	Student loan in	terest \$	Books \$				
>			attending college?	college	Paid by student: Tuition \$	Student loan in	terest \$	Books \$				
CHILDREN & EDUCATION	Yes	No	Did you pay any tu	uition for a pi	rivate school for a dependent or	take classes yourself?)					
EDUC			Student				Amount paid S	5				
EN Ø			Name and address of	school								
	Yes	No	Did you pay for ch	ild or depend	dent care so you could work or	go to school? (add state	ement if needed)					
3			Name of provider				EIN or SS #					
			Address				Amount paid S	5				
	Yes	No	Do you have any c	hildren who	earned more than \$2,100 of inve	estment income?						
	Yes	No	Did you, or will yo	u, contribute	any money to an IRA for 2016?	•						
SINIS	Yes	No	Did you roll over a	ny amounts i	from a retirement account in 20	16?						
INVESTMENTS	Yes	No	Did you sell or trar	nsfer any stoc	k or sell rental or investment p	roperty?						
	Yes	No	Did you have any i	nvestments l	pecome worthless or were you a	a victim of investment	theft in 2016?					
	Yes	No	Were you granted,	or did you e	xercise, any employee stock opt	ions during 2016?						
SNC	Yes	No	Did you pay any ir	terest on a lo	oan for a boat or RV that has livi	ing quarters? If yes, pr	ovide details.					
	Yes	No	Did you pay sales t	axes on a ma	ijor purchase in 2016, such as a	vehicle, boat, or home	?					
DED	Yes	No	Did you have any t	uninsured los	ss to your property in 2016?							
SS	Yes	No	Did you work from	n a home offic	ce or use your car for business?							
BUSINESS	Yes	No	Did you receive an	y income from	m an installment sale?							
BL	Yes	No	Do you own a busi	ness or an in	terest in a partnership, corporat	tion, LLC, farming act	ivities, or other v	venture?				
	Yes	No	Did you purchase o	or sell a main	home during the year? If yes, p	rovide closing stateme	ent.					
	Yes	No	If you sold a home,	did you clair	m the First-Time Homebuyer Cr	redit when it was purc	hased? If yes, pr	ovide details.				
HOME	Yes	No	Did you refinance a	a mortgage o	r take a home equity loan? (Pro	vide closing statemen	t)					
2	Vaa	No	Did you use any m	ortgage loan	proceeds for purposes other the	an to buy, build, or su	bstantially impr	ove your home?				
DH	Yes											
0H	Yes	No		new energy-	efficient improvements to your	home? If yes, provide	details.					

States of residence during 2016 and dates

School district

Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

	e "T" for taxpayer, "S" for spouse, "J" for j	oint			Pro	vide additional statemen	ts if more room is needed	
Forms	W-2—Wage and Tax Statement							
T/S	Employer name			T/S	Employ	er name		
	1)				4)			
	2)				5)			
	3)				6)			
Forms	1099-INT—Interest Income							
T/S/J	Name of issuer			T/S/J	Name of	f issuer		
	1)				4)			
	2)				5)			
	3)				6)			
Forms	1099-DIV—Dividends and Distributions							
T/S/J	Name of issuer			T/S/J	Name of	f issuer		
	1)				4)			
	2)				5)			
	3)				6)			
Forms	1099-R—Distributions From Pensions, Ar	inuities, Reti	irement	or Profit	-Sharing I	Plans, IRAs, Insurance Co	ontracts, Etc.	
T/S	Name of issuer			T/S				
	1)				4)			
	2)				5)			
	3)				6)			
If the d	istribution is before age 59½, give a reason	to determin	e if an e	exception	to penalty	/ applies.		
Tax-Exe	empt Interest (such as municipal bonds—	include state	ement)					
Payer		\$		Payer			\$	
Other I	ncome			-				
State ta	x refund		\$			Unreported tips	\$	
Alimor	V		\$			Other	\$	
Unemp	loyment compensation		\$				\$	
	Security (taxpayer)—provide SSA-1099 or	RRB-1099	\$				\$	
	ecurity (spouse)—provide SSA-1099 or RI		\$				\$	
	s income (see Sole Proprietorship Tax Organ		1			Stock sales	See "Sales and Exchanges	
	income (see <i>Rental Property Tax Organizer</i>)					Sale of other property	Worksheet" below.	
	s and Exchanges Works	heet						
	information about sales of stock real acts							

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements.

Description of property	Purchase date	Cost/basis	Sell date	Sale price
		\$		\$
		\$		\$
		\$		\$

Notes:

• When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.

• Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.

• If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.

• If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

Itemized Deductions Worksheet

Deductions must exceed \$6,300 Single, \$12,600 MFJ, \$9,300 HOH, or \$6,300 MFS to be a tax benefit.

Medical Expenses. Must exceed 10% (7.5% for taxpayers age 65 or older) of income to be a benefit—include cost for dependents—do not					Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. New rules require that				
include any expenses that were reimbursed by insurance.					the taxpayer retain	documentation i	for all cash contribut	ions.	
Dentists	\$	Hospitals	\$		Cash	\$			
Doctors	\$	Insurance	\$						
Equipment	\$	Prescriptions	\$		items must be in go		\$		
Eyeglasses	\$	Other	\$		Did you transfer fu charity? Yes	¢			
Medical miles	·	@ 19¢			charity? Yes Charitable mileage	No		\$	
		s paid for full or partia Isiness use of the hom		ess or	Casualty and The				
State withhold			1	ed on W-2			cted damage or loss		
-	d taxes—paid in 2	016	\$		theft, provide detai	· ·	1	1	
Real estate tax	residence		\$		Miscellaneous Itemized Deductions. The following must exceed 2% of income to be a benefit. For use of home, or auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer? Yes No				
Real estate tax	-other		\$						
Personal prop	erty taxes		\$						
Property tax r	efund—received i	n 2016	\$()	Dues	\$	Supplies	\$	
Foreign tax pa	id		\$		Investment	\$	Tax prep fees	\$	
Other			\$		expenses				
Other			\$		Job education	\$	Tools	\$	
Balance paid i	n 2016 from prior	year returns (do not			Job seeking	\$	Uniforms	\$	
include interes	st or penalties)		\$		Legal fees	\$	Union dues	\$	
		ax paid during 2016?	Yes	No	Licenses	\$	Other	\$	
Did you purch Sales tax paid		oat, or home in 2016? e vaid \$Dat	Yes	No	Safety equipment	\$	Other	\$	
,		•			Subscriptions	\$	Other	\$	
Interest Paid. Do not include interest paid for full or partial business or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.				Other Miscellane subject to a 2% of in	ous Deductions	5. The following ded	uctions are not		
Main home	\$	Equity loan	\$		Gambling losses	\$	Federal estate tax on IRD	\$	
Second home	\$	Equity loan	\$		Impairment-	\$	Loss from box 2,	\$	
Points	\$	Investment interest	\$		related expenses	,	K-1, Form 1065B		
Did you pay a	mortgage insuran	ce premium when yo	1 purcha	ased your h	ome? Amount \$	Date			

Other Deductions or Questions

Notes: • Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
• Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.

• Legal expenses are deductible only if related to producing or collecting taxable income.

• Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum \$250 each. \$ Health savings account deduction (HSA). \$ \$ Self-employed SEP, SIMPLE, and qualified plans. Some contributions for 2016 may be made in 2017. Self-employed health insurance deduction. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for \$ employer coverage. \$ Penalty on early withdrawal of savings. IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Some contributions for 2016 may be made in 2017. \$ Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply. \$ \$ Tuition and fees deduction. Qualified tuition and fees if not claiming education credits. Income limits apply. Moving expenses. Job-related move and at least 50 mile increase in commuting distance. Ask preparer Business expenses of reservists, performing artists, and fee-based government officials. Ask preparer

Estimated	Tax Pay	ments —	Tax	Year 2016
------------------	---------	---------	-----	------------------

				1
Installment	Date paid	Federal	Date paid	State
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2015 refund?		\$		\$
Total		\$		\$

Tax Preparation Checklist

Please provide the following documentation:

All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.

Form 1095-A (for health insurance purchased through a public exchange), Form 1095-B (for health insurance purchased outside of a public exchange), or Form 1095-C (for employer-provided health insurance coverage).

If you are a new client, provide copies of last year's tax returns.

The completed Individual Income Tax Organizer. *Note:* If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."

Copy of the closing statement if you bought or sold real estate.

Mileage figures for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage. Detail of estimated tax payments made, if any.

Income and deductions categorized on a separate sheet for business or rental activities.

List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions. Copy of all acknowledgement letters received from charitable organizations for contributions made in 2016.

Tax Return Preparation

We will prepare your tax return based on information you provide. In the event your return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of your return do not include auditing, review, or any other verification or assurance.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a copy in the future.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities. For a joint return, both taxpayers must sign.

Spouse

Date

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Sole Proprietorship Tax Organizer

EIN (if applicable)

Sole Proprietor General Information

Name of sole proprietor

Business name (if different)

Business address (*if different from home address*)

Business add	lress (if different from home address)							
Principal bus	siness activity			Date business starte	ed			
Principal pro	oduct or service			·				
Yes No	Was the primary purpose of the bu	siness activity	v to realize a profit?					
Yes No	Did you materially participate in the operation of this business?							
Yes No	1 7	es in prior yea	ars?					
Accounting n		ner (<i>specify</i>)						
Yes No	Does the business file under a cale	ndar year? (If a	no, what is the fiscal year?)					
Sole Proprie	etor Specific Questions							
Yes No	Did you pay any family members f	for services?						
Yes No			·					
Yes No	If Yes, did you issue Form 1099-MI	SC? List name	and social security number (SSN) for a	each person to whom you paid \$	\$600 or more.			
	Name			SSN				
	Name			SSN				
Yes No	Did you make, or do you plan to m	nake, any cont	ributions to a self-employed retiren					
	Type of plan			Amount contributed	\$			
Yes No		dental insurar	nce? If Yes, provide amount of premiun	is paid during the year.	\$			
Yes No								
Yes No	Did you have any bartering transac	ctions in 2016	?					
Sole Proprie	etor Business Income							
Gross receipt	ts or sales (if you received Forms 1099-1	MISC, list nam	e of payer and amount separately from	gross receipts or sales)	\$			
Form 1099-	-MISC \$		Form 1099-K	\$				
	-MISC \$		Form 1099-K	\$				
Form 1099-					-			
	orms 1099-MISC and 1099-K received	đ			\$			
		d			\$ \$()			
Total of all Fo Returns and a Other income	allowances e (not included in gross receipts above)				\$ () \$			
Total of all For Returns and a Other income Form 1099-M	allowances e (<i>not included in gross receipts above)</i> IISC. You may receive Form 1099-M	ISC (instead o			\$ () \$ eive Form 1099-			
Total of all For Returns and a Other income Form 1099-M MISC, you ar	allowances e (<i>not included in gross receipts above)</i> IISC. You may receive Form 1099-M re generally required to file Schedule	ISC (instead o e C, Profit or La			\$ () \$ eive Form 1099-			
Total of all Fc Returns and a Other income Form 1099-M MISC, you ar must pay self	allowances e (<i>not included in gross receipts above)</i> fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income	ISC (instead o e C, Profit or Lo e.	oss From Business, claim any expens	es associated with the incom	\$ () \$ eive Form 1099-			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie	allowances e (<i>not included in gross receipts above</i>) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (<i>for manufac</i>	ISC (instead o e C, Profit or Lo e.	oss From Business, claim any expens	es associated with the incom	\$ () \$ eive Form 1099- ne received, and			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at	allowances e (<i>not included in gross receipts above)</i> fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income	ISC (instead o e C, Profit or Lo e.	oss From Business, claim any expens	es associated with the incom	\$ () \$ eive Form 1099- ne received, and \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases	allowances e (not included in gross receipts above) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufact the beginning of the year	ISC (instead o e C, Profit or Lo e.	oss From Business, claim any expens	es associated with the incom	\$ () \$ () \$ eive Form 1099- ne received, and \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufact the beginning of the year	ISC (instead o e C, Profit or Lo e.	oss From Business, claim any expens	es associated with the incom	\$ () \$ () \$ eive Form 1099- ne received, and \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and	allowances e (<i>not included in gross receipts above</i>) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (<i>for manufac</i> the beginning of the year d supplies	ISC (instead o e C, Profit or Lo e.	oss From Business, claim any expens	es associated with the incom	\$ () \$ () eive Form 1099- received, and \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at	allowances e (not included in gross receipts above) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year	ISC (instead o e C, Profit or Lo e.	oss From Business, claim any expens	es associated with the incom	\$ () \$ () \$ eive Form 1099- ne received, and \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie	allowances e (<i>not included in gross receipts above</i>) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (<i>for manufac</i> the beginning of the year d supplies	ISC (instead o e C, Profit or Lo e. cturers, wholes	oss From Business, claim any expens	es associated with the incom	\$ () \$ () \$ eive Form 1099- received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising	allowances e (not included in gross receipts above) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year	ISC (instead o e C, Profit or Lo e. cturers, wholes	Office supplies	es associated with the incom	\$ () \$ () \$ eive Form 1099- ne received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manuface the beginning of the year d supplies the end of the year etor Business Expenses	ISC (instead o e C, Profit or Lo e. Cturers, wholes	Diss From Business, claim any expense alers, and businesses that make, buy, of Office supplies Start-up costs (first year of	es associated with the incom or sell goods) business)	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year etor Business Expenses	ISC (instead o e C, Profit or Lo e. cturers, wholes \$ \$ \$ \$	Office supplies Start-up costs (first year of Pension and profit sharing	es associated with the incom or sell goods) business) g plans	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business lice	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year etor Business Expenses	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$	Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machin	es associated with the incom or sell goods) business) g plans hery, equipment	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business licer Commissions	allowances e (not included in gross receipts above) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manuface the beginning of the year d supplies the end of the year etor Business Expenses s and fees	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Rent or lease – other busir	es associated with the incom or sell goods) business) g plans hery, equipment	\$ ()) \$ ()) eive Form 1099- ne received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business licer Commissions	allowances e (not included in gross receipts above) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year etor Business Expenses s and fees pr*	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Renairs and maintenance	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business licer Commissions Contract labo	allowances e (not included in gross receipts above) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year etor Business Expenses s and fees or* enefit programs	ISC (instead o e C, Profit or Lo e. Sturers, wholes \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Rent or lease – other busir Repairs and maintenance Supplies (not included in in	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business licer Commissions Contract labo	allowances e (not included in gross receipts above) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manuface the beginning of the year d supplies the end of the year etor Business Expenses s and fees or* mefit programs ealth care plans	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Repairs and maintenance Supplies (not included in in Taxes – payroll*	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business licer Commissions Contract labo Employee be Employee he Entertainmer	allowances e (not included in gross receipts above) IISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year etor Business Expenses s and fees or* enefit programs	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Rent or lease – other busir Repairs and maintenance Supplies (not included in in Taxes – payroll* Taxes – property	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business licer Commissions Contract labo Employee be Employee be Entertainmer Gifts	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manuface the beginning of the year d supplies the end of the year etor Business Expenses s and fees or* enefit programs ealth care plans int and business (in town) meals	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Rent or lease – other busir Repairs and maintenance Supplies (not included in in Taxes – payroll* Taxes – property Taxes – sales	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business licer Commissions Contract labo Employee be Employee be Entertainmer Gifts Insurance (of	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year etor Business Expenses s and fees or* enefit programs ealth care plans int and business (in town) meals ther than health insurance)	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Rent or lease – other busir Repairs and maintenance Supplies (not included in in Taxes – payroll* Taxes – property Taxes – sales Taxes – state	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Business licer Commissions Contract labo Employee be Employee be Employee be Entertainmer Gifts Insurance (offi	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manuface the beginning of the year d supplies the end of the year etor Business Expenses s and fees or* enefit programs eath care plans int and business (in town) meals ther than health insurance) ortgage	ISC (instead o e C, Profit or Lo e. Cturers, wholes \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (<i>first year of</i> Pension and profit sharing Rent or lease – car, machir Rent or lease – other busir Repairs and maintenance Supplies (<i>not included in in</i> Taxes – payroll* Taxes – payroll* Taxes – sales Taxes – state Telephone	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Bank charges Business licer Commissions Contract labo Employee be Employee be Entertainmer Gifts Insurance (of Interest – mo	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year d supplies the end of the year etor Business Expenses s and fees or* enefit programs ealth care plans int and business (in town) meals ther than health insurance) ortgage her	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Rent or lease – other busir Repairs and maintenance Supplies (not included in in Taxes – payroll* Taxes – payroll* Taxes – sales Taxes – state Telephone Utilities	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Bank charges Basiness licer Commissions Contract labo Employee be Employee be Entertainmer Gifts Insurance (off Interest – moth Internet servi	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year etor Business Expenses s and fees pr* enefit programs ealth care plans int and business (in town) meals ether than health insurance) portgage her ice	ISC (instead o e C, Profit or Lo e. cturers, wholes s s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Repairs and maintenance Supplies (not included in in Taxes – payroll* Taxes – property Taxes – sales Taxes – state Telephone Utilities Wages*	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			
Total of all FC Returns and a Other income Form 1099-M MISC, you ar must pay self Sole Proprie Inventory at Purchases Cost of labor Materials and Inventory at Sole Proprie Advertising Bad debts Bank charges Bash charges Bash charges Contract labo Employee be Employee be Employee be Entertainmer Gifts Insurance (off Interest – mo Interest – oth Internet servi	allowances e (not included in gross receipts above) fISC. You may receive Form 1099-M re generally required to file Schedule f-employment (SE) tax on the income etor Cost of Goods Sold (for manufac the beginning of the year etor Business Expenses s and fees or* enefit programs ealth care plans int and business (in town) meals eher than health insurance) ortgage her ice ofessional services	ISC (instead o e C, Profit or Lo e. cturers, wholes s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Office supplies Office supplies Start-up costs (first year of Pension and profit sharing Rent or lease – car, machir Rent or lease – other busir Repairs and maintenance Supplies (not included in in Taxes – payroll* Taxes – payroll* Taxes – sales Taxes – state Telephone Utilities	es associated with the incom or sell goods) business) g plans hery, equipment hess property	\$ ()) \$ ()) eive Form 1099- e received, and \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			

*Provide copies of Form W-3, Form 940, Form 941, Form 1096, Form 1099-MISC, and any state tax forms filed.

		ist out type and expen	\$				\$	
			\$				\$	
			\$				\$	
			\$				\$	
			\$				\$	
			\$				\$	
			\$				\$	
			\$				\$	
			\$				\$	
			\$				\$	
Car Expense	S (use a separate fo	orm for each vehicle)						
Make/Model				Date c	ar placed in servi	те —		
Yes No		personal use during	off-duty hours?	Dute et				
Yes No		spouse) have any ot		al use? Did vo	u trade in your ca	ar this year?	Yes N	[0
Yes No			ner eurs for person		f trade-in	Trade-in		
Yes No				\$	i titude in	\$	vulue	
100 110	15 your evidence	Mileage		Ψ		Actual Expens	SPS	
Beginning of	year odometer	linenge		Gas/o		\$		
End of year o	5			Insura		\$		
Business mile					g fees/tolls	\$		
Commuting 1	0				ration/fees	\$		
Other mileag	0			Repair		\$		
choose betwe Fravel Expe r	ver, to use the stan een either the stand 1ses	idard mileage rate, i dard mileage rate m	ethod or actual exp	he first year the enses.	car is available fo	r business. Ir	n later year	s, you can th
choose betwe Travel Exper • Meals. You home on bu	ver, to use the stan een either the stand ises can deduct the cos isiness. You can us	ndard mileage rate, i	t must be used in the thod or actual expression of the two sets of two set	he first year the enses. • Travel/Lod penses of t	deductible costs car is available fo ging. You can de raveling away fre cpenses are transp	educt the ord	dinary and ne for busi	s, you can the
choose betwe Travel Exper • Meals. You home on bu standard me	ver, to use the stan een either the stand ISES can deduct the cos isiness. You can us eal allowance per	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the two sets of two set	he first year the enses. • Travel/Lod penses of t	car is available fo ging. You can de raveling away fre spenses are transp	educt the ord	dinary and ne for busi fare, taxi, lo	s, you can the
choose betwe Travel Exper • Meals. You home on bu standard me	ver, to use the stan een either the stand ISES can deduct the cos isiness. You can us eal allowance per	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the two sets of two	• Travel/Lod penses of t Included ex	car is available fo ging. You can de raveling away fre spenses are transp	educt the ord	dinary and ne for busi fare, taxi, lo	s, you can the l necessary e ness purpose odging, etc.
choose betwe Travel Exper • Meals. You home on bu	ver, to use the stan een either the stand ISES can deduct the cos isiness. You can us eal allowance per	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the two sets of two	• Travel/Lod penses of t Included ex	car is available fo ging. You can de raveling away fre spenses are transp	educt the ord	dinary and ne for busi fare, taxi, lo	s, you can the l necessary e ness purpose odging, etc.
choose betwe Travel Exper • Meals. You home on bu standard me	ver, to use the stan een either the stand ISES can deduct the cos isiness. You can us eal allowance per	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the two sets of two	• Travel/Lod penses of t Included ex	car is available fo ging. You can de raveling away fre spenses are transp	educt the ord	dinary and ne for busi fare, taxi, lo	s, you can the l necessary e ness purpose odging, etc.
choose betwe Travel Exper • Meals. You home on bu standard me	ver, to use the stan een either the stand ISES can deduct the cos isiness. You can us eal allowance per	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the two sets of two	• Travel/Lod penses of t Included ex	car is available fo ging. You can de raveling away fre spenses are transp	educt the ord	dinary and ne for busi fare, taxi, lo	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard me <i>City visited (fo</i>	ver, to use the stand een either the stand ISES can deduct the cost usiness. You can us eal allowance per o or per diem)	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the two sets of two	• Travel/Lod penses of t Included ex	car is available fo ging. You can de raveling away fre spenses are transp	educt the ord	dinary and ne for busi fare, taxi, lo	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard mo City visited (fo City visited (for Travel expense	ver, to use the stand een either the stand ISES can deduct the cost usiness. You can us eal allowance per o or per diem)	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the thod or actual expression of the thom your meals or the try by location.	• Travel/Lod penses of t Included ez <i>City visited (for</i>	car is available fo ging. You can do raveling away fro openses are transp oper diem)	r business. Ir educt the ord om your hon portation, air	dinary and ne for busi fare, taxi, lo	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard mo City visited (for City visited (for Travel expense Airfare	ver, to use the stand een either the stand Ises can deduct the cost isiness. You can us eal allowance per or per diem)	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the technology of technol	• Travel/Lod penses of t Included ez <i>City visited (for</i>	car is available fo ging. You can de raveling away fre spenses are transp	r business. Ir educt the ord om your hon portation, air	dinary and ne for busi fare, taxi, lu #	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard me City visited (fo City visited (fo Travel expense Airfare Bus, train, tax	ver, to use the stand een either the stand ises can deduct the cost isiness. You can us eal allowance per or per diem)	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the thod or actual expression of the thod or act	• Travel/Lod penses of t Included ez <i>City visited (for</i>	car is available fo ging. You can do raveling away fro openses are transp oper diem)	r business. Ir educt the ord om your hon portation, air	dinary and ne for busi fare, taxi, lo #	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard ma <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen	ver, to use the stand een either the stand ises can deduct the cost isiness. You can us eal allowance per or per diem)	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the tethod or actual expression of tethod or actual expression or actual expressi	• Travel/Lod penses of t Included ez <i>City visited (for</i>	car is available fo ging. You can do raveling away fro openses are transp oper diem)	r business. Ir educt the ord om your hon portation, air	dinary and ne for busi fare, taxi, lo #	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging	ver, to use the stand een either the stand ises can deduct the cost isiness. You can us eal allowance per or per diem) ses can deduct the cost eal allowance per or per diem)	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the tethod or actual expression of the expressio	• Travel/Lod penses of t Included ez <i>City visited (for</i>	car is available fo ging. You can do raveling away fro openses are transp oper diem)	r business. Ir educt the ord om your hon portation, air	dinary and ne for busi fare, taxi, la # 5 5 5 5 5 5 5 5 5 5	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard me <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t	ver, to use the stand een either the stand ises can deduct the cost usiness. You can us eal allowance per or or per diem) ses ci ci tolls	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ez <i>City visited (for</i>	car is available fo ging. You can do raveling away fro openses are transp oper diem)	r business. Ir educt the ord om your hon portation, air	dinary and ne for busi fare, taxi, lo # 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard mo City visited (fo City visited (fo	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	 • Travel/Lod penses of t Included ex City visited (for Other travel e Other travel e 	car is available fo ging. You can de raveling away fre cpenses are transp per diem)	educt the ordonor your hordon your hordon your hordon your hordon air	dinary and ne for busi fare, taxi, lo # 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	s, you can the l necessary e ness purpose odging, etc.
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex City visited (for Other travel e Other travel e	car is available fo ging. You can de raveling away fre (penses are transport (per diem) xpenses (describe is (describe is that have a useful	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the
choose betwee Travel Exper • Meals. You home on bu standard mo <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i>	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	 • Travel/Lod penses of t Included ex City visited (for Other travel e Other travel e 	car is available fo ging. You can de raveling away free (penses are transport per diem) (penses (describe) (describe) that have a useful Cost	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	s, you can the
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available for ging. You can deraveling away free spenses are transport oper diem) xpenses (describe in that have a useful in Cost \$	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available for ging. You can der raveling away fre (penses are transported) (per diem) (per diem) (penses (describe lessing) (that have a useful lessing) (Cost \$ \$ \$	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available fo ging. You can de raveling away fre (per diem) (per diem) (xpenses (describe) (that have a useful) (Cost \$ \$ \$ \$ \$	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the l necessary e ness purpose odging, etc. of days in city
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available for ging. You can der raveling away free spenses are transport <i>per diem</i>) xpenses (<i>describe</i> b) that have a useful of <i>Cost</i> \$ \$ \$ \$ \$ \$ \$ \$	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the l necessary e ness purpose odging, etc. of days in city
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available for ging. You can der raveling away free (penses are transport (per diem) (per diem) (penses (describe) (describe) (that have a useful) (Cost \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the l necessary ended in the second seco
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available for ging. You can der raveling away free spenses are transport per diem) that have a useful Cost \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the l necessary ended in the second seco
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available for ging. You can deraveling away free spenses are transport <i>per diem</i>) that have a useful Cost \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the l necessary ended in the second seco
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available for ging. You can der raveling away fre (per diem) (per diem) (per diem) (cost) (cost) (s) (s) (s) (s) (s) (s) (s) (s	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the
choose betwee Travel Exper • Meals. You home on bu standard m <i>City visited (fo</i> <i>City visited (fo</i> <i>Travel expens</i> Airfare Bus, train, tax Entertainmen Lodging Parking and t Meals (<i>actual</i> Equipment P	ver, to use the stand een either the stand isee can deduct the cost asiness. You can us eal allowance per or per diem) ses cas cas cas cases cases cases cases cases cas	adard mileage rate, i dard mileage rate m st of meals while tra se the actual cost of diem, which can van	t must be used in the ethod or actual expression of the ethod or actual ex	• Travel/Lod penses of t Included ex <i>City visited (for</i> Other travel e	car is available for ging. You can deraveling away free spenses are transport <i>per diem</i>) that have a useful Cost \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	r business. Ir educt the ord om your hom portation, air below)	dinary and ne for busi fare, taxi, lo # \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	s, you can the l necessary ended in the second seco

Depreciation. If property you acquire to use in your business is expected to last more than one year, you generally cannot deduct the entire cost as a business expense. Depreciation spreads out the cost of a business asset allowing you to recover the cost or other basis of property over a period of years. It is an annual allowance for the wear and tear, deterioration, or uselessness of property. The IRS has outlined a useful life (a set number of years) for most assets.

Equipment Sold or Disposed of During Year										
Asset	Date out of service	Date sold	Selling price/FMV	Trade-in?						
			\$							
			\$							
			\$							
			\$							

Disposition of Property. A disposition of property occurs when you sell property for cash or other property, you exchange property for other property, you transfer property to satisfy a debt, you abandon property, your bank forecloses or repossesses your property, or your property is damaged, destroyed, or stolen and you receive property or money in payment.

Business Use of the Home

Area of home must be exclusively used for business except for storage or day care. Note: Managing rental activities or investments does not qualify for business use of the home.

All Taxpayers	For Day Care Only	For Day Care Only		
A) Business use area (square footage)	1) Hours used for day care			
B) Total area of home (square footage)	2) Total hours in year	8,784 hrs.		

Enter below only the expenses paid during the period the home was used for business.

Direct expenses benefit only the business use portion of the home. This includes painting or repairs exclusively for the business area.

Indirect expenses are for keeping up and running the entire home, such as mortgage interest and property taxes. If you bought or sold your home during 2016, copy this worksheet and fill out one for each home

If you bought of sold your	nome during 2016, cop	y this worksheet an	id fill out one for each nome.		
	Direct	Indirect		Direct	Indirect
Mortgage interest	\$	\$	Repairs and maintenance	\$	\$
Property taxes	\$	\$	Utilities	\$	\$
Insurance	\$	\$	Other	\$	\$
Depreciation of the Home					
Lower of cost or fair market value of home		\$	Improvements?	Yes No	
Value of land		\$	Casualty losses in 2016?	Yes No	
Depreciable basis of home		\$	Use as an employee?	Yes No	

1) Exclusive Use Test—Business Use of Home

The exclusive use test is met if an area of the home is used only for business. The area can be a room or other separately identifiable space. The space does not need to be marked off by a permanent partition. This test is not met if the taxpayer uses the area both for business and for personal purposes, such as a den used for business during the day and TV viewing during the evening. Storage of inventory or product samples—exception to exclusive use test. A taxpayer using part of a home for business to store inventory or product samples is not required to meet the exclusive use test. However, the taxpayer must meet all the following tests.

- The taxpayer is in the business of selling products at wholesale or retail.
- The inventory or product samples are kept in the home for use in the business.
- The taxpayer's home is the only fixed location of the business.
- The storage space is used on a regular basis.
- The storage space is a separately identifiable space suitable for storage.

2) Regular Use Test—Business Use of Home

The exclusive use test is not required for:

• A home used as a day care facility.

product samples.

The regular use test means a taxpayer must use a specific area of the home for business on a regular basis. Incidental or occasional business use is not regular use. All facts and circumstances are considered in determining whether the business use is regular.

3) Trade or Business Use Test—Business Use of Home

• An area used on a regular basis for storage of inventory or

To satisfy the trade or business use test, the portion of the home used for business must be used in connection with a trade or business. If the business use is for a profit-seeking activity that is not a trade or business, the deduction is not allowed.

4) Principal Place of Business Test—Business Use of Home

A trade or business can have more than one location. To qualify for a business use of home deduction, the home must be the principal place of business for that trade or business. To make this determination, the following are considered. • The relative importance of the activities performed at each

A home office qualifies under this test if:

- The home office is used exclusively and regularly for administrative or management activities of the trade or business.
- There is no other fixed location where substantial administrative or management activities are conducted.
- place where business is conducted, and • The amount of time spent at each place where business is conducted.

Self-Employment (SE) Tax

- SE tax is a Social Security and Medicare tax primarily for individuals who are self-employed. It is similar to the Social Security and Medicare tax withheld from the pay of most wage earners. Your payments of SE tax contribute to your coverage under the Social Security system. Social Security coverage provides you with retirement benefits, disability benefits, survivor benefits, and hospital insurance (Medicare) benefits.
- You must pay SE tax if your net earnings from self-employment were \$400 or more, or you had church employee income of \$108.28 or more. The SE tax rules apply no matter how old you are and even if you are already receiving Social Security or Medicare benefits.
- For 2016, the SE tax rate on net earnings is 15.3% (12.4% for Social Security plus 2.9% for Medicare). Only the first \$118,500 (2016) of combined wages, tips, and net earnings is subject to the 12.4% Social Security part of SE tax.