Self Employment Income & Single Member LLC Organizer

This self-employment organizer will assist you with organization of your business information and records. The IRS imposes reporting and record-keeping rules, some of which are described in this Organizer. It is important you answer all questions contained in the Organizer.

- Certain personal expenses such as <u>charity</u>, <u>home mortgage expenses and real estate taxes</u>, may be deductible on your tax return; however these expenses should <u>not</u> be shown as business expenses on page 3. If you used your home for your business, please complete <u>the Business Use of Home Worksheet</u> on page 5.
- If you use **QuickBooks**, **Quicken or Excel**, you can provide us with a backup file of your records rather than completing the income, expense, and balance sheet sections of this organizer.
- If you would like our accounting staff to prepare a business profit and loss for you, we will need you to provide us with the following documents:
 - \circ Business bank statements for all months of the year $\,\circ\,$

Credit card statements (for business-use credit cards)

- o Receipts for cash purchases not shown on bank or credit card statements
- o Checkbook register (Identify all checks by entering an expense category in the memo section)
- If you have employees, please bring copies of the following documents:
 - o Form W-3 (This form is filed with W-2s to report total annual payroll)
 - o Federal Form 940 (FUTA) Calendar year 2022
 - o Federal Form 941 (FICA) quarterly reports for periods ending 3/31, 6/30, 9/30 &12/31 of 2022
 - Idaho Combined Quarterly Reports (other states if applicable) for periods ending 3/31, 6/30,
 9/30 and 12/31 of 2022
- To minimize accounting and bookkeeping errors and costs, we strongly recommend you do not
 mix personal and business expenses. You may transfer funds to and from your business and
 personal accounts.
 - o Identify a personal withdrawal of funds from your business account as "Owner Draw"
 - o Identify a deposit of personal funds to your business account as "Owner Contribution"

Information about yo	our self-emplo	yment or busines	ss activity			
This business belongs	to: Taxpayer 🛭	□ Spouse □	Both □			
Describe your principa	al business or p	rofession:				
Business name (if DB	A):					
Business address:						
Employer I.D. number	(EIN if you have	/e one)				
Accounting method:	Cash □	Accrual		Other		
Inventory method:	Cost □	Lower of Cost or N	/larket □	Other		
Did you "materially pa	rticipate" in the	operation of this b	ousiness?	Yes □	No □	
What year	and in what	state	did you start	or acquire this bu	siness?	

Income		
What were your gross receipts or sales for the year?	\$	
What portion of your receipts was reported on Form 1099K?	\$	
What portion of gross sales listed above was refunded or returned?	\$	
Did you have any other income from this business activity not included in	gross receipts above?	
Yes □ No □ Describe:		

Cost of Goods Sold (COGS)								
Business such as restaurants, retail sales and manufacturing generally must account for COGS.								
COGS includes all costs associated with manufacturing a product or purchasing a product	for resale.							
Do you manufacture or produce a product for sale to customers?	Yes □	No □						
Do you operate a wholesale or retail business where you maintain an inventory of goods?	Yes □	No □						
Did you change your method of counting inventory during the year?	Yes □	No □						
What was your opening cost of inventory on the first day of the year?								
What were your purchases of product (less cost of items withdrawn for personal use)?								
Cost of labor related to sale or production of goods held for sale								
Materials and supplies used in manufacture or sales production								
Closing inventory at end of year								
Preparer use only Net COGS	\$							

Auto (Complete auto worksheet, page 6) Bank fees and charges Cell phone (100% of cost) \$ (x Business use	Business Expenses	\$
Bank fees and charges Cell phone (100% of cost) \$	Advertising	
Cell phone (100% of cost) \$ (x Business use	Auto (Complete <u>auto worksheet</u> , page 6)	
(x Business use	Bank fees and charges	
Commissions and fees Computers, equipment, furniture (Complete the Asset Depreciation Worksheet shown on page 3) Contract labor (You must issue a 1099 Misc to any unincorporated entity to whom you paid \$600 or more for the year) Dues and Subscriptions Employee benefit programs Health Insurance (employee) Health Insurance (self/family) Insurance (other than health) Internet service Interest – Mortgage (business- not home) Interest – Business credit cards Interest – Business loans/credit line Laundry/cleaning/janitorial Legal and professional services Local (in-town) business meals (Enter travel meal expense on Page 3) Entertainment is not deductible Merchant credit card fees Office expense (Do not include equipment costing more than \$500 per item — use Asset Depreciation Worksheet on page 3) Parking & tolls Postage & shipping Professional education & training Rent (office, leasehold, storage) (1099-MISC to unincorporated payees required) Rent or lease (vehicles, machinery, and equipment) Repairs and maintenance Software (if cost is over \$500, enter on Asset	Cell phone (100% of cost) \$	
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Repairs and maintenance Software (if cost is over \$500, enter on Asset		
Software (if cost is over \$500, enter on Asset		

	•
Business Expenses	\$
Supplies and small tools	
(Items that cost more than \$500 must be listed on	
Depreciation Worksheet on page 3) Taxes - Local & business licenses	
(eg. City, Trimet, personal property)	
Taxes - Payroll (941, 940 & OR)	
	
Taxes – Other (business - not personal)	
Annual business registration fees	
Telephone expense (land line) (Do not	
include cost of main home phone line)	
Travel (Complete Travel Expense Worksheet on	
Page 5 of this organizer)	
Utilities (Do not include home office)	
Wages (W-2s issued to employees)	
Provide copies of W-3, Annual 940 & Quarterly	
941 reports filed.)	
Website maintenance & support	
Other expenses (Describe)	
Reconciliation to Drake (Preparer use only)	
Total Expenses (per worksheet)	
Total Income (per worksheet)	
Net COGS (per worksheet)	
Net income or loss (per worksheet)	
Depreciation (per Drake)	
,	
_50% of meals (per Drake)	
Last year's Tax prep fee (pro-rated	per Drake
Auto expense (per Drake)	
Home office expense (per Drake)	
Net income or loss (per Drake)	
Difference (should be \$0)	

Asset Depreciation Worksheet

- You must report the purchase and disposition of all assets you used in your business.
- For each asset costing \$500 or more that was bought or sold, provide the following information:

Assets purchased during the year			Assets sold or disposed of during the year				
	Date			Disposition			
Description	Bought	Cost	Description	date	Sales price		

Travel Expense Worksheet

Meal Per Diem (Important facts)

- For each day you traveled away from home for business outside the metro area, you may claim the actual cost of your lodging and meals. For meals only, you may claim a daily per diem amount instead of the actual costs.
- If you paid travel expenses for your employees outside the metro area, you may choose between claiming the actual cost of employee meals and lodging; or you can reimburse the employee a daily per diem amount for meals and lodging.
- The daily per diem amount varies depending on the city and country you and/or your employee traveled to. Please provide a detailing of each city that you or your employee travelled to for business during the year and the number of days in each city. (PNW Tax will look up the daily rate and figure the total per diem deduction amount)
- You can alternate between actual expenses and the per diem method for each business trip; however you may not use both per diem and actual for the same business trip.
- A partial per diem is allowed when you travel outside the metro area for less than a full day.

	# of days	Daily	Total per		# of days in	Daily	Total per
City visited	in citv	rate	diem	Citv visited	citv	rate	diem
							İ
							ļ
							,
				(Preparer use only) Total per die	em allowable	9	
Travel Expenses			\$	Travel Expenses			\$
				Meals - actual receipts (Do no	ot include cost	of meals	
Airfare				where you are claiming the daily pe	er diem rate)		
Bus, train, taxi	_			Other travel (describe below)			\$
Entertainment is not deductible							
Lodging							
Parking & tolls				(Preparer use only) Total travel			

Business Use of Automobile

Documentation must be kept to prove business use of vehicles

If you used your automobile for active conduct of your business, you can claim expenses for business use of your vehicle. You must have proof of business use in the form of a mileage log or a written calendar unless you can show your vehicle was 100% business use.

You may be eligible to claim a standard mileage rate or claim actual operational expenses for your vehicle. In either case, you must maintain written records to support your deduction.

Section A	
Provide the following information for <u>each</u> vehicle you used for your business	
Purchase price of vehicle	\$
Description (Model and year of vehicle)	
Date vehicle was first used in your business	
For this tax year only, enter the number of miles your vehicle was used for:	
Business miles (not including commute miles)	
Commuting miles (miles you drove to/from main work location)	
Total of all miles you put on the car for the year	
Interest paid on auto loan used to purchase this vehicle	\$
Was the vehicle available for personal use? Yes □ No □	
Is another personal-use auto available? Yes □ No □	
Was the standard mileage rate used last year? Yes □ No □	

Automobile Expenses			
Mileage reimbursement ar	mount you paid to em	ployees for the year.	\$
(Provide these expense	s if you are NOT cla	aiming the standard mileage rate)	
Garage rent	\$	Repairs	\$
Gas		Tires	
Insurance		Tolls	
Licenses		Registration fees	
Oil		Other expenses (list):	
Parking fees			
Lease payments			

Child Day Care Provider Daily Meal Log

If you operated a child daycare business, you can claim a daily per-diem amount for the cost of meals you gave to children in the course of your business. For each child for whom you provided meals, please provide a log which contains all of the information shown here.

Name of Child	Date	Time IN	Time Out	Number of Breakfasts	Number of Lunches	Number of Dinners	Number of Snacks

Business Use of Home	
Did you use a portion of your home for regular and exclusive business use? Yes No	
If yes, please provide the following additional information:	
Purchase price of Home	\$
Cost of improvements to home since you purchased it.	
Value of the land your home is built on.	
Area of home used regularly and exclusively for businessS	quare Feet
Total area of home So	quare Feet
Did you claim office-in-home expenses last year? Yes □ No □]
Deductible mortgage interest paid (for entire home)	\$
Real estate taxes paid (for entire home)	
Mortgage insurance	
Insurance paid (for entire home)	
Rent paid (for entire home)	
Repairs and maintenance (for entire home)	
Repairs and maintenance allocable directly to business-use area of home only	
Utilities Other expanses Passribs	<u> </u>
Other expenses: Describe	\$
Date you first used your home for business Month If you use your home for operating a child daycare business, enter the total hours during	the year that
children were using your income. Hours for the year	
Did you live in the home all year? Yes No	
If no, enter the dates you lived in the home to to	
in the, effici the dates you have in the home to	
Additional Information for Idaho and other States County/City Returns	
If you did business inside another State's City/County or states, it may be necessary to	o file additional tax
returns for the applicable cities and states.	
In situations where you operated a business location or had employees in more than of	one state, it
is necessary to apportion income between the states.	
Did the you conduct business in any cities other than Boise? Yes No If yes, pro	vide the names and
income earned in these cities.	vide the hamee and
City name Income apportionment \$	
Business income from OTHER states	
Did the you conduct business in more than one state? Yes □ No□	
If yes, please apportion income and payroll by state.	
State name Income apportionment \$ Payroll apportionment \$	
State name Income apportionment \$ Payroll apportionment \$	
State name Income apportionment \$ Payroll apportionment \$	δ
State name Income apportionment \$ Payroll apportionment \$	5
Fisher Tax and Accounting, LLC	Page 5 of 6

ENGAGEMENT LETTER

Thank you for choosing Fisher Tax and Accounting, LLC to assist with the preparation of your business tax return. This letter confirms the terms of this engagement and outlines the nature and extent of the services we will provide.
We will prepare tax year income tax returns for you. We will depend on you to provide the information we require to prepare complete and accurate returns. The law imposes penalties when taxpayers underestimate their tax liability. Fisher Tax and Accounting, LLC and its personnel are not liable for errors or omissions that result from a failure on your part to fully and properly disclose information needed to accurately complete the Corporation's returns.
Our fees for preparation of your tax returns are based on a fixed schedule. Additional fees may apply if we provide bookkeeping, accounting, consulting or research services. Fees are due at the time services are rendered. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days. We will use information obtained during this engagement for collection of any and all fees due.
Your records will be returned to you at the end of this engagement. These records, along with all supporting documents, canceled checks, etc., should be securely stored, as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of the records and our work papers from this engagement for four years, after which these documents will be destroyed.
Our engagement to prepare your tax returns will conclude with the delivery of the completed returns to you (if paper filing) or by you signing, and the subsequent submittal, of the tax return(s) (if e-filing). If you have not elected to e-file the returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. You should review all tax-return documents carefully before signing them.
To affirm that this letter correctly summarizes the arrangements for this work, and that all information provided on the accompanying Self-Employment Organizer is true and correct, please sign this letter in the space indicated below.
Thank you for your confidence in Fisher Tax and Accounting, LLC's Tax Service.
Accepted By:
Sole-Proprietor
Date