Sole Proprietorship Tax Organizer

Use a separate organizer for each business

Sole Propri					
	etor General Information				
Name of sole	e proprietor				
Business nar	me (if different))	
	dress (if different from home address)				
Dusiness auc	itess (if uifferent from nome address)				
	siness activity			Date business sta	nrted
	oduct or service				
	Was the primary purpose of the bu				
	Did you materially participate in the		is business?		
	Has the business reported any loss				
Accounting		er (specify)	1		
	Does the business file under a caler	idar year? (If no, l	ist the fiscal year.)		
	etor Specific Questions				
	Did you pay any family members f				
Yes No			contractors, attorneys, accountants, d		:1 # 600
Yes No	-	SC? List name and	social security number (SSN) for each p		id \$600 or more.
	Name			SSN	
Yes No	Name	also any contribu	itions to a self-employed retirement p	SSN	
ies ino	Type of plan	ake, any commo	mons to a sen-employed retirement p	Amount contribute	ed \$
Yes No	7	lontal incurance?	If Yes, provide amount of premiums paid	1	\$
Yes No	1	actital insurance:	ij ies, provine umount of premiums pau	i uuring ine yeur.	ΙΨ
Yes No	1 - 1	rtions in 2018?			
	etor Business Income				
•	ts or sales (if you received Forms 1099-1	MISC list name of	naver and amount congrately from cross	receints or sales)	\$
Form 1099			rm 1099-K	\$	Ψ
				· ·	-
Form 1090					
Form 1099			rm 1099-K	\$	s
Total of all F	orms 1099-MISC and 1099-K received		rm 1099-K	\$	\$
Total of all F Returns and	orms 1099-MISC and 1099-K received allowances		rm 1099-K	\$	\$ \$ (
Total of all F Returns and Other incom	orms 1099-MISC and 1099-K received allowances allowances alor included in gross receipts above)			1 .	\$(
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Make/Model			((1 . 1 . 2		Date car	placed in serv	ice		
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Yes No I	s your evidence				\$		\$		
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End of year odd					Insuran		\$		
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number of years. Depreciation is the annual deduction that allows you to recover the cost or other basis of your business property over a certain number of years. Depreciation starts when you first use the property in your business. It ends when you either take the property out of service, deduct all your depreciable cost or basis, or no longer use the property in your business. 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		
A) Business use area (square footage)		1) Hours used for day care	
B) Total area of home (square footage)		2) Total hours in year	8,760 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 2017, copy this worksheet and fill out one for each home.

	Direct	Indirect		Direct	Indirect
Mortgage interest	\$	\$	Repairs and maintenance	\$	\$
Property taxes	\$	\$	Utilities	\$	\$
Insurance	surance \$		Other	\$	\$
Rent \$		\$	Other	\$	\$
Depreciation of the Home					
Lower of cost or fair market value of home		\$	Improvements? Yes No		
Value of land		\$	Casualty losses in 2018?	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.

The exclusive use test is not required for:

- An area used on a regular basis for storage of inventory or product samples.
- A home used as a day care facility.

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 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

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 place where business is conducted, and
- The amount of time spent at each place where business is conducted.

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.

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 2018, the SE tax rate on net earnings is 15.3% (12.4% for Social Security plus 2.9% for Medicare). Only the first \$128,400 (2018) of combined wages, tips, and net earnings is subject to the 12.4% Social Security part of SE tax.