These are additional sheets to be used in conjunction with the 2018 Individual Income Tax Organizer.

**Business Expenses Worksheet**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Were you reimbursed for any expenses? Yes/No: If so, was the reimbursement reported on Form W-2 or 1099? Yes/No: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Auto Expenses.** Complete the following information on any vehicle for which a deduction is claimed for business, rental, etc. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Year and model* | | *Total mileage for year* | | | | | | *Commuting*  *mileage* | | | | | | | *Business mileage 1/1/18 to 12/31/18* | | | | *Date first used for business* | | | *Own or Lease* | | | | | *Interest paid on vehicle* | | | | | *Parking/ tolls* |
| 1) | |  | | | | | |  | | | | | | |  | | | |  | | |  | | | | | $ | | | | | $ |
| 2) | |  | | | | | |  | | | | | | |  | | | |  | | |  | | | | | $ | | | | | $ |
| 3) | |  | | | | | |  | | | | | | |  | | | |  | | |  | | | | | $ | | | | | $ |
| 4) | |  | | | | | |  | | | | | | |  | | | |  | | |  | | | | | $ | | | | | $ |
| If a vehicle listed above was purchased or sold during the year, provide the information below. Also provide information about sales of other vehicles for which business or rental deductions were taken in a prior year. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Year and model* | | | | *Purchased in 2018?* | | | *Date purchased* | | | | | *Cash paid* | | | | *Value of trade-in* | | | | | *Sold in 2018?* | | | | | *Date Sold* | | | *Sale Price* | | | |
| 1) | | | |  | | |  | | | | | $ | | | | $ | | | | |  | | | | |  | | | $ | | | |
| 2) | | | |  | | |  | | | | | $ | | | | $ | | | | |  | | | | |  | | | $ | | | |
| 3) | | | |  | | |  | | | | | $ | | | | $ | | | | |  | | | | |  | | | $ | | | |
| 4) | | | |  | | |  | | | | | $ | | | | $ | | | | |  | | | | |  | | | $ | | | |
| If actual expenses are being used instead of the standard mileage rate, complete the information below. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Fuel* | *Maintenance* | | | | *Repairs* | | | | | *Insurance* | | | | | | *Car washes* | | | | *License tabs* | | | | *Parking/tolls* | | | | | *Other* | | | |
| 1) | $ | | | | $ | | | | | $ | | | | | | $ | | | | $ | | | | $ | | | | | $ | | | |
| 2) | $ | | | | $ | | | | | $ | | | | | | $ | | | | $ | | | | $ | | | | | $ | | | |
| 3) | $ | | | | $ | | | | | $ | | | | | | $ | | | | $ | | | | $ | | | | | $ | | | |
| 4) | $ | | | | $ | | | | | $ | | | | | | $ | | | | $ | | | | $ | | | | | $ | | | |
| Was the vehicle used primarily by a more than 5% owner or related person? Yes/No: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Is there another vehicle available for personal use? Yes/No: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Was the vehicle available during off-duty hours? Yes/No: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Do you have evidence to support the deduction? Yes/No: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| If “Yes,” is the evidence written? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Travel, Lodging, and Meals.** Expenses are generally deductible for business travel away from home overnight. Travel expenses are allowed only if the primary purpose of the trip is for business. A standard meal allowance is available based on the number of travel days and location, or actual expenses may be used. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Destination* | | | *Dates* | | | | | | *Airline or other travel costs* | | | | | *Local transportation* | | | | *Number of days or actual meal expenses* | | | | | | | *Lodging* | | | | | *Other* | | |
|  | | |  | | | | | | $ | | | | | $ | | | |  | | | | | | | $ | | | | |  | | |
|  | | |  | | | | | | $ | | | | | $ | | | |  | | | | | | | $ | | | | |  | | |
|  | | |  | | | | | | $ | | | | | $ | | | |  | | | | | | | $ | | | | |  | | |
|  | | |  | | | | | | $ | | | | | $ | | | |  | | | | | | | $ | | | | |  | | |
| **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: | | | | | | | | | | |  | | | | | 1) Hours used for day care | | | | | | | | | | | | | | |  | |
| B)Total are of home: | | | | | | | | | | |  | | | | | 2) Total hours in year | | | | | | | | | | | | | | | 8,760 hrs. | |
| C) A ÷ B = Business use percentage | | | | | | | | | | | % | | | | | 3) 1 ÷ 2 = Business percentage | | | | | | | | | | | | | | | % | |
| 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 2018, copy this worksheet and fill out for each home. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | *Direct* | | | | | | | *Indirect* | | | |  | | | | | | *Direct* | | | | | *Indirect* | | | | |
| Mortgage interest | | | | | | $ | | | | | | | $ | | | | Repair 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? | | | | | | Yes/No: | | | | | | | | | |
| Depreciable basis of home | | | | | | | | | | | | | $ | | | | Use as an employee? | | | | | | Yes/No: | | | | | | | | | |

**Sole Proprietor Worksheet**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| *Copy and use separate worksheets if more than one business* | | | | | |
| Name of sole proprietor: | | | | | |
| Business name (if different): | | | | | |
| Business address (if different): | | | | | |
| Principal business activity: | | | | | |
| Accounting method - Cash/Accrual/Other (specify): | | | | | |
| Did you materially participate in this business? Yes/No: | | | | | |
| Was the business started in 2018? Yes/No: | | | | | |
| Do you have inventory? Yes/No: | | | | | |
| Employer identification number (EIN) if any: | | | | | |
| **Income** | | | | $ | |
| Returns and allowances | | | | $ | |
| **Cost of goods sold – inventory costs** | | | | $ | |
| Inventory at beginning of year | | | | $ | |
| Purchases  (less cost of items withdrawn for personal use) | | | | $ | |
| Cost of labor  (does not include any amounts paid to yourself) | | | | $ | |
| Materials and supplies | | | | $ | |
| Other costs | | | | $ | |
| Inventory at end of year | | | | $ | |
| **Other** | | | |  | |
| Did you or your spouse pay for your own health insurance? | | | | Yes/No: | |
| Did you make, or do you plan to make, any contributions to a self-employed retirement plan? | | | | Yes/No: | |
| Did you pay any individual $600 or more for contract labor? | | | | Yes/No: | |
| Did you pay any family member for services? | | | | Yes/No: | |
| Did you use an area of your home exclusively for business, or did you use an area of your home for storage? | | | | Yes/No: | |
| Was the primary purpose of your business activity to realize a profit? | | | | Yes/No: | |
| Has your business reported any losses in prior years? | | | | Yes/No: | |
| Did you manufacture items for resale? | | | | Yes/No: | |
| **Expenses** | | | | | |
| Advertising | | | | $ | |
| Commissions and fees | | | | $ | |
| Contract labor | | | | $ | |
| Employee benefits program | | | | $ | |
| Insurance (other than health) | | | | $ | |
| Interest | | | |  | |
| Mortgage | | | | $ | |
| Other | | | | $ | |
| Legal and professional fees | | | | $ | |
| Office expense | | | | $ | |
| Pension and profit-sharing plans | | | | $ | |
| Rent or Lease | | | |  | |
| Vehicles, machinery, and equipment | | | | $ | |
| Other business property | | | | $ | |
| Repairs and maintenance | | | | $ | |
| Supplies (not included in inventory costs) | | | | $ | |
| Taxes and licenses | | | | $ | |
| Utilities | | | | $ | |
| Wages | | | | $ | |
| Other | | | | $ | |
| Auto expenses? | | | | Yes/No: | |
| Travel, lodging, or meals? | | | | Yes/No: | |
| Business use of the home? | | | | Yes/No: | |
| **Equipment Purchases.** Enter the following information for depreciable assets purchased that have a useful life greater than one year. | | | | | |
| *Asset* | *Date Purchased* | *Cost* | *Date placed in service* | | *New or used?* |
|  |  | $ |  | |  |
|  |  | $ |  | |  |
|  |  | $ |  | |  |
|  |  | $ |  | |  |
|  |  | $ |  | |  |
|  |  | $ |  | |  |
| **Equipment Sold During Year** | | | | | |
| *Asset* | *Date out of service* | *Date sold* | *Selling price* | | *Trade-in?* |
|  |  |  | $ | |  |
|  |  |  | $ | |  |
|  |  |  | $ | |  |
|  |  |  | $ | |  |
|  |  |  | $ | |  |
|  |  |  | $ | |  |

**Rental Worksheet**

|  |  |  |  |
| --- | --- | --- | --- |
| Indicate type of rental as “residential” or “nonresidential.” | | | |
|  | *Property A* | *Property B* | *Property C* |
|  | Type and location of property | Type and location of property | Type and location of property |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  | Any personal use? Y/N: | Any personal use? Y/N: | Any personal use? Y/N: |
| Date placed in service |  |  |  |
| Rents received |  |  |  |
| **Expenses** |  |  |  |
| Advertising | $ | $ | $ |
| Cleaning and maintenance | $ | $ | $ |
| Commissions | $ | $ | $ |
| Insurance | $ | $ | $ |
| Legal and professional fees | $ | $ | $ |
| Mortgage interest paid to banks | $ | $ | $ |
| Other interest | $ | $ | $ |
| Repairs | $ | $ | $ |
| Supplies | $ | $ | $ |
| Taxes | $ | $ | $ |
| Utilities | $ | $ | $ |
| Other (list) | $ | $ | $ |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**Property Information**

|  |  |  |  |
| --- | --- | --- | --- |
| If this is your first year with our firm, please provide a depreciation schedule for all property placed in service before 2018. | | | |
| **Property Purchased.** Treat the cost of improvements made to real property as the purchase of a new asset. | | | |
| *Asset* | *Date purchased* | *Cost* | *Date placed in service* |
|  |  | $ |  |
|  |  | $ |  |
|  |  | $ |  |
| **Property Sold or Taken Out of Service** | | | |
| *Asset* | *Date sold or taken out of service* | *Selling price* | *Trade-in?* |
|  |  | $ |  |
|  |  | $ |  |
|  |  | $ |  |

**Estimated Tax Payments – Tax Year 2018**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Installment* | *Date paid* | *Federal* | *Date paid* | *State* |
| First |  | $ |  | $ |
| Second |  | $ |  | $ |
| Third |  | $ |  | $ |
| Fourth |  | $ |  | $ |
| Amount applied from 2016 refund? |  | $ |  | $ |
| Total |  | $ |  | $ |