Taxpayer							SS#		
First		M.I.	Last		Email			IP PIN	
Occupation			Date of	f birth			Are you new to	o our firm? Y	es No
Address			City				State	Zip	
County			Home	phone			Work or cell	1	
Driver's License No.					State	Is	ssue Date	Exp. Date	
Spouse							SS#		
First		M.I.	Last		Email		1	IP PIN	
Occupation			Date of	f birth			Are you new to	o our firm? Y	es No
Address (If different from Taxpayer)			City				State	Zip	
County			Home	phone			Work or cell	I	
Driver's License No.					State	Is	ssue Date	Exp. Date	
If you moved during 2017,	, enter your pre	evious address	3.				Date of move		
Were you divorced or sepa Individuals who are in reg Have you received any no	istered domest	ic partnership	s (RDPs		ions are no	ot considere	aths in the family ed married for fe ⁄es No		ses.
Names of dependent child Child's full name		Social Secut		IP PIN		e of birth	Months lived in home in 2017	Relationship to taxpayer	College student?
Did any of the children ha	ve income abov	ve \$1,050 for t	he year?	Yes No	De	o any of the	e children have a	disability? Y	íes No
Is it anticipated that a diffe	~ •		aim a ch	ild listed abov	e as their o	dependent	for tax year 2017	?? Yes No	
Other dependents or peop	ple who lived v	-							
Name		Social Secur	rity #	IP PIN	Dat	e of birth	Relationship	Іпсо	ome
If you are due a refund, we	uld you like it	directly depo	sited int	to your bank a	account? N	ame of bank	:	1	
-	Routing transit			-		count numb			
Ask your tax preparer for	information ab	out depositing	g a refun	id into an IRA	account o	r splitting	the deposit into 1	nore than one a	ccount.

## Questions—All Taxpayers

(Provide related statements or other documentation.)

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

		1		i unsule 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 2017? Paid/Received \$	Recipient's SS#			
Yes	No	Did you have healt	h insurance f	for you, your spouse, and all depend	dents for the entire	year?		
Yes	No	Did you purchase l	health insura	nce through a public exchange?				
Yes	No	Will there be any si	ignificant cha	nges in income or deductions next	year, such as retire	ment?		
Yes	No	Did you receive inc	come from a s	sharing/gig economy activity (e.g. A	Airbnb, Uber, etc.)			
Yes	No	Have you paid alte	ernative mini	mum tax (AMT) in previous years?				
Yes	No	Did you pay anyor	ne for domest	ic services in your home?				
Yes	No	Did you purchase a	a new energy	efficient car, truck, or van?				
Yes	No	Are you involved i	n bankruptcy	, foreclosure, repossession, or had a	ny debt (including	credit cards) ca	ncelle	ed?
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	terest in a foreign bank or financial	account?			
Yes	No	Would you like to a Designee's name	allow your ta	x preparer or another person to disc <i>Phone number</i>	cuss your return w		igits)	
Yes	No	Were any children	born or adop	ted in 2017? (Provide statement for oth	her expenses.)			
Yes	No	Were any children	Year in	Paid by you: <i>Tuition</i> \$	Student loan inte	erest \$	Bool	ks \$
		attending college?	college	Paid by student: <i>Tuition</i> \$	Student loan inte	erest \$	Bool	ks \$
Yes	No	Did you pay any tu	uition for a pi	a private school for a dependent or take classes yourself?				
		Student				Amount paid \$		
		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 statement if needed)				
		Name of provider				EIN or SS #		
		Address				Amount paid \$		
Yes	No	Do you have any c	hildren who	earned more than \$2,100 of investm	ent income?			
Yes	No	Did you, or will yo	u, contribute	any money to an IRA for 2017?		Traditional I	RA	Roth IRA
Yes	No	Did you roll over a	ny amounts i	from a retirement account in 2017?				
Yes	No	Did you sell or trar	nsfer any stoc	k or sell rental or investment prope	rty?			
Yes	No	Did you have any i	investments l	become worthless or were you a vict	tim of investment t	theft in 2017?		
Yes	No	Were you granted,	or did you e	kercise, any employee stock options	during 2017?			
Yes	No	Did you pay any ir	nterest on a lo	oan for a boat or RV that has living q	uarters? If yes, pro	ovide details.		
Yes	No	Did you pay sales t	taxes on a ma	jor purchase in 2017, such as a vehi	cle, boat, or home?			
Yes	No	Did you have any t	uninsured los	ss to your property in 2017?				
Yes	No	Did you work from	n a home offic	ce or use your car for business?				
Yes	No	Did you receive an	y income from	m an installment sale?				
Yes	No	Do you own a busi	ness or an in	terest in a partnership, corporation,	LLC, farming activ	vities, or other ve	enture	e?
Yes	No	Did you purchase o	or sell a main	home during the year? If yes, provid	de closing statemer	nt.		
Yes	No	If you sold a home,	did you claii	m the First-Time Homebuyer Credit	when it was purch	ased? If yes, pro	vide o	details.
Yes	No	Did you refinance a	a mortgage o	r take a home equity loan? (Provide	closing statement	)		
Vac	No	Did vou use any m	ortgage loan	proceeds for purposes other than to	buy, build, or sub	stantially impro	ve vo	ur home?
Yes	INU		erigage iouri	F		J 1	5	
	Yes       Yes </td <td>YesNo</td> <td>YesNoDid you pay or recYesNoDid you have healtYesNoDid you purchaseYesNoWill there be any siYesNoDid you receive indYesNoHave you paid alterYesNoDid you pay anyorYesNoDid you pay anyorYesNoDid you purchaseYesNoAre you an memberYesNoAre you a memberYesNoDo you own or havYesNoDo you own or havYesNoWere you a citizenYesNoWould you like to Designee's nameYesNoDid you pay any th StudentYesNoDid you pay any th StudentYesNoDid you pay for ch Name and address of Name of providerYesNoDid you, or will yoYesNoDid you sell or tran AddressYesNoDid you pay any ir AddressYesNoDid you pay any ir<br< td=""><td>YesNoDid you pay or receive alimonyYesNoDid you have health insurance itYesNoDid you purchase health insurance itYesNoDid you receive income from a significant charYesNoDid you receive income from a significant charYesNoHave you paid alternative mininiYesNoDid you pay anyone for domestYesNoDid you purchase a new energyYesNoAre you another of the militarYesNoAre you a nember of the militarYesNoDo you own or have financial inYesNoWere you a citizen of or lived in Do you own or have financial in Designee's nameYesNoWere any children attending college?YesNoWere any children attending college?YesNoDid you pay any tuition for a provider attending college?YesNoDid you pay for child or depend Name and address of schoolYesNoDid you, or will you, contribute YesYesNoDid you, or will you, contribute YesYesNoDid you sell or transfer any stoolYesNoDid you pay any investments b YesYesNoDid you pay sales taxes on a ma YesYe</td><td>YesNoDid you pay or receive alimony in 2017? 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(add state Name of providerAddressNoDo you have any children who earned more than \$2,100 of investment income?YesNoDo you have any winterstor to a loan for a boat or RV that has living</td><td>Yes       No       Did you pay or receive alimony in 2017? Paid/Received \$       Recipient's SS#         Yes       No       Did you purchase health insurance for you, your spouse, and all dependents for the entire year?         Yes       No       Did you purchase health insurance through a public exchange?         Yes       No       Will there be any significant changes in income or deductions next year, such as retirement?         Yes       No       Have you paid alternative minimum tax (AMT) in previous years?         Yes       No       Did you purchase a new energy-effcient car, truck, or van?         Yes       No       Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cat yeas new pay any or of the military?         Yes       No       Mere you a member of the military?         Yes       No       Mere you any onlice of live di n a foreign country?         Yes       No       Were you a children born or adopted in 2017? (Provide statement for other expenses.)         Yes       No       Were any children born or adopted in 2017? (Provide statement for other expenses.)         Yes       No       Were any children born or adopted in 2017? (Provide statement for other expenses.)         Yes       No       Were any children born or adopted in 2017? (Provide statement for other expenses.)         Yes       No       Did you pay any turtion for a priv</td><td>Yes         No         Did you pay or receive alimony in 2017? Paid/Received \$         Recipient's SS#           Yes         No         Did you have health insurance for you, your spouse, and all dependents for the entire year?           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Yes         No         Were any children born or adopted in 2017? (Provide statement for other express.)           Yes         No         Were any children born or adopted in 2017? (Provide statement for other express.)

States of residence during 2017 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 m	ore room is needed
	W-2—Wage and Tax Statement				1			
T/S	Employer name			T/S	Employe	er name		
	1)				4)			
	2)				5)			
	3)				6)			
Forms	1099-INT—Interest Income							
T/S/J	Name of issuer			T/S/J	Name of	issuer		
	1)				4)			
	2)				5)			
	3)				6)			
Forms 2	1099-DIV—Dividends and Distributions							
T/S/J	Name of issuer			T/S/J	Name of	fissuer		
	1)				4)			
	2)				5)	5)		
	3)				6)			
Forms 2	1099-R—Distributions From Pensions, Ar	inuities, Reti	irement	or Profit	-Sharing I	Plans, IRAs, Insurance Co	ontract	s, Etc.
T/S	Name of issuer			T/S Name of issuer				
	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	1						1
State ta	x refund		\$			Unreported tips	\$	
Alimon	V		\$			Other     \$		
Unemp	loyment compensation		\$				\$	
	ecurity (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
	ncome (see <i>Rental Property Tax Organizer</i> )					Sale of other property <i>Worksheet"</i> below.		
	s and Exchanges Works						1	

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 \$6,350 Single, \$12,700 MFJ, \$9,350 HOH, or \$6,350 MFS to be a tax benefit.

1	or dependents—de	d 10% of income to be o not include any expe			<b>Charitable Contributions.</b> If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all cash contributions.				
Dentists	\$	Hospitals	\$		Cash			\$	
Doctors	\$	Insurance	\$		Noncash contributions (FMV). Clothing or household items must be in good used condition or better.				
Equipment	\$	Prescriptions	\$					\$	
Eyeglasses	\$	Other	\$		· ·	Did you transfer funds from an IRA directly to a			
Medical miles	·	@ 17¢				No		\$	
		s paid for full or partia isiness use of the hom		ess or	Charitable mileage				
State withhold			1	ed on W-2			cted damage or loss		
-	d taxes—paid in 2	017	\$		theft, provide detai	<u> </u>	1		
Real estate tax	-residence		\$		<b>Miscellaneous Itemized Deductions.</b> The following must exceed 2% of income to be a benefit. For use of home, or auto mileage, or othe				
Real estate tax	-other				job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer? Yes No				
Personal prop	erty taxes								
Property tax r	efund — received i	n 2017	\$(	)	Dues	\$	Supplies	\$	
Foreign tax pa	id		\$		Investment	\$	Tax prep fees	\$	
Other			\$		expenses				
Other			\$		Job education	\$	Tools	\$	
Balance paid i	n 2017 from prior	year state returns			Job seeking	\$	Uniforms	\$	
(do not includ	e interest or penal	ties)	\$		Legal fees	\$	Union dues	\$	
		ax paid during 2017?	Yes	No	Licenses	\$	Other	\$	
		oat, or home in 2017? e vaid \$ Dat	Yes	No	Safety equipment	\$	Other	\$	
Sales tax paid					Subscriptions	\$	Other	\$	
or rental-use p	property, including	terest paid for full or j business use of the ho n and ID numbers.			subject to a 2% of in	ncome limit.	. The following ded	1	
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	Ψ	
Did you pay a	mortgage insuran	ce premium when you	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 2017 may be made in 2018. 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 2017 may be made in 2018. \$ \$ 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 Payments — Tax Year 2017

Installment	Date paid	Federal	Date paid	State
First		\$		\$
Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2016 overpayment?		\$		\$
Total		\$		\$
		P		Φ

### **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 2017.

### **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.

Taxpayer

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					
Principal bus	siness activity			Date business starte	ed
	oduct or service				
Yes No	Was the primary purpose of the bu	isiness activity	to realize a profit?		
Yes No					
Yes No	Has the business reported any loss	ses in prior yea	nrs?		
Accounting r	method: Cash Accrual Otl	her (specify)			
	Does the business file under a cale	ndar year? (If	no, what is the fiscal year?)		
Sole Proprie	etor Specific Questions				
Yes No		for services?			
Yes No			subcontractors, attorneys, accountants	, directors, etc.?	
Yes No			and social security number (SSN) for each		5600 or more.
	Name			SSN	
	Name			SSN	
Yes No	Did you make, or do you plan to n	nake, any cont	ributions to a self-employed retiremer		
	Type of plan	, ,	1 7	Amount contributed	\$
Yes No		dental insurar	nce? If Yes, provide amount of premiums p	paid during the year.	\$
Yes No				0 9	
Yes No		ctions in 2017			
Sole Proprie	etor Business Income				
		MISC list nam	e of payer and amount separately from gro	oss receints or sales)	\$
Form 1099			Form 1099-K	\$	Ψ
Form 1099	1		Form 1099-K	\$	-
1 01111 10//	4		1011111077711	Ψ.	¢
Total of all Fo	orms 1099-MISC and 1099-K received	d			1.75
	orms 1099-MISC and 1099-K receive allowances	d			\$ \$()
Returns and Other income	allowances e (not included in gross receipts above)		f Form W-2) if you are not classified a	s an employee. If you reco	\$() \$
Returns and Other income Form 1099-M MISC, you an must pay self	allowances e ( <i>not included in gross receipts above)</i> <b>fISC.</b> You may receive Form 1099-M re generally required to file Schedul f-employment (SE) tax on the incom	IISC (instead o e C, Profit or Lo e.	f Form W-2) if you are not classified a oss From Business, claim any expenses a	associated with the incom	\$ ( ) \$ eive Form 1099-
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\*Provide copies of Form W-3, Form 940, Form 941, Form 1096, Form 1099-MISC, and any state tax forms filed.

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о г			\$						\$	
-		orm for each vehicle)								
Make/Mode			<u> </u>	L	Date car	placed in serv	ice			
Yes No		personal use during				<b>.</b> .				
Yes No		spouse) have any of	her cars for persona		, , , , , , , , , , , , , , , , , , ,	trade in your o			No	
Yes No				(	Cost of	trade-in	Trade	-in value		
Yes No	Is your evidence			\$	\$		\$			
		Mileage					Actual Exp	enses		
	f year odometer				Gas/oil		\$			
End of year					Insuran		\$			
Business mi	0				-	fees/tolls	\$			
Commuting	mileage					tion/fees	\$			
Other milea	5				Repairs		\$			
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**Depreciation**. 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 Ta	axpayers
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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	8,784 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 2017, copy this worksheet and fill out one for each home.

	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 o	f home	\$	Improvements?	Yes No	
Value of land		\$	Casualty losses in 2017?	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 2017, the SE tax rate on net earnings is 15.3% (12.4% for Social Security plus 2.9% for Medicare). Only the first \$127,200 (2017) of combined wages, tips, and net earnings is subject to the 12.4% Social Security part of SE tax.