



Taxpayer & Spouse: _____

SCHEDULE C PREPARATION ORGANIZER – MODULE 10A

Please enter all information pertaining to the _____ year and complete a separate questionnaire for each business owned or operated (other than a real estate rental business) in _____ which is a sole proprietorship. Do not use this form if you operated your business as a corporation (including a sub-chapter S corporation), a partnership, or a multi-member limited liability company. Please circle the applicable response where available. If the question does not pertain to you please mark N/A.

General Information

1. Name of the business:
2. What is the business type or professional activity that the business performs?
3. What year did the business start?
4. Was the business still operating at the end of the year? yes/no/na
5. If the business started during the tax year, what month did it begin operating?
6. Who owns the business? (Taxpayer, Spouse, Joint)
 - a. If the business is jointly owned by you and your spouse, is the business yes/no/na unincorporated?
 - b. If the business is owned jointly by you and your spouse, what percentage of the business did you each own?
7. What is the business's identification number (if applicable)?
8. What is the business's address?
9. What is the business's accounting method? (Cash, Accrual, Other (explain))
10. Do either of the following apply to you? Indicate which applies, if any.
 - a. You participated (work on behalf of the business) in the business for yes/no/na less than 500 hours during the tax year.
 - b. You participated in the business less than any other person involved in yes/no/na the business during the tax year.
11. Do either of the following apply to your spouse? Indicate which applies, if any.

- a. Your spouse participated (work on behalf of the business) in the business for less than 500 hours during the tax year. yes/no/na
 - b. Your spouse participated in the business less than any other person involved in the business during the tax year. yes/no/na
12. Did the business make payments of \$600 or more to an individual who was not an employee for services provided to the business? Examples include rental payments made to a landlord or payments to an attorney. yes/no/na
- a. If yes, did you issue Forms 1099 with respect to the payments made? yes/no/na
 - i. If yes, provide copies of the Forms 1099 issued.
13. Provide the business's income amounts in the table below. Provide documents supporting the business's income amounts (spreadsheets kept contemporaneously when income is realized or received if dealing in cash where no other record is available to substantiate the income amounts are appropriate). Indicate on the supporting documents provided which amounts are business income amounts if comingled with personal income. Indicate the type of supporting documents provided next to the applicable income item description in the table below. yes/no/na

Description	Amount
Income Items	
Gross receipts or sales	
Returns & allowances	
Other income (List type and amount.)	

Business Expenses

1. How are business expenses paid?
- a. Cash;
 - b. Check drawn on business bank account;
 - c. Business credit card;
 - d. Credit account with individual supplier or vendor;

- e. Other (explain)
2. What documents do you have to demonstrate the expenses paid/incurred by the business during the tax year? Circle all that apply.
- a. Receipts;
- b. Credit card statements;
- c. Invoices/statements of account;
- d. Bank statements;
- e. Cancelled checks;
- f. Forms W-2, W-3, W-4, 940, 941, and/or 1099;
- g. Paystubs;
- h. Other (explain)
3. Provide the business's expense amounts in the table below. DO NOT include any personal expenses. Include amounts reimbursed to employees, if applicable, and indicate which amounts are reimbursement amounts. Provide documents supporting the business's expense amounts (spreadsheets or accounting records kept contemporaneously when expenses are paid or incurred if dealing in cash where no other record is available to substantiate the expense amounts are appropriate). Indicate on the supporting documents provided which expenses are business expenses if the business expenses are comingled with personal expenses. Indicate the type of supporting documents provided next to the applicable expense item description in the table below.

Description	Amount
Expenses	
Advertising	
Car and truck expenses (answer questions below before providing amount)	
Commissions & fees	
Depletion	

Depreciation	
Employee health insurance & other benefit programs (excluding retirement plans and amounts for owner)	
Pension & profit-sharing plans (other than owner)	
Contract labor	
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal & professional services	
Office expense	
Did you use your home as an office? If yes, complete Module 10B and use amounts collected from this Module.	
Rent or lease:	
a. Vehicles, machinery, & equipment	
b. Real estate or other business property	
Repairs & maintenance	
Supplies	
Taxes & licenses (provide detail)	
Travel, meals, & entertainment (answer questions below before providing amount)	
a. Travel	

b. Deductible meals & entertainment	
Utilities	
Wages	
Other expenses (list type and amount)	

Cost of Goods Sold

- Provide the cost of goods sold amounts in the table below. Provide documents supporting the cost of goods sold amounts (spreadsheets or accounting records kept contemporaneously when expenses are paid or incurred if dealing in cash where no other record is available to substantiate the expense amounts are appropriate). Indicate on the supporting documents provided which expenses are business expenses if the business expenses are comingled with personal expenses. Indicate the type of supporting documents provided next to the applicable expense item description in the table below.

Description	Amount
Cost of goods sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (Do not include salary paid to yourself.) (for manufactures only)	
Materials & supplies (for manufactures only)	
Other costs (List type & amount.)	
Inventory at end of year	

Other Questions

- Car and truck expenses
 - During the tax year did you (or the business’s employees if the business provides reimbursements or cover the expense) pay or incur expenses for any of the following: yes/no/na
 - Getting from one workplace to another within the same general yes/no/na

area as the main workplace?

- ii. Visiting clients or customers? yes/no/na
- iii. Traveling from the business's principal place of business (even if it is your home) to another work location in the same trade or business? yes/no/na
- iv. Was the vehicle available for personal use during off-duty hours? yes/no/na
- v. Deductible miles are only those miles that are attributable to the business's activities. Miles attributable to personal use of the vehicle are considered non-deductible commuting expenses. Unless your home is considered the business's principal place of business, miles driven from your home to the business's location and from the business's location to your home are considered personal non-deductible commuting miles.
 - A. How many miles were driven for business purposes? DO NOT include miles driven for personal purposes.
 - B. How many miles were driven for personal purposes?
 - C. Do you have a log discussing supporting the miles driven for business purposes? Is it written? Please provide a copy of the log, if available yes/no/na

CERTIFICATION

The undersigned certifies, under the penalties of perjury, that the information provided in response to the foregoing questions is complete and accurate to the best of his or her knowledge. The undersigned further certifies that he or she has provided the information requested herein. The undersigned also certifies that he or she has verified the information provided in this document and states that it comports with the supporting documentation provided, if any.

I further confirm that the expense items provided herein are business expenses attributable to the business

Taxpayer's Signature

Spouse's Signature

Taxpayer's Printed Name

Spouse's Printed Name

Dated:

Dated: