Marta Sullivan, CPA

Tax Preparation
323-697-7387
www.msullivancpa.com
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Welcome to the 2024 tax season! I hope you had a great year! Please use the process below and let me know if you have questions.

- gather all the applicable tax documents listed on page 4,
- complete the applicable sections of this tax packet,
- set an appointment using the scheduling app on the website,
- decide whether you want to drop off your materials at the start of your appointment, or upload them in the portal for a remote appointment.

Please see the fee structure attached to the engagement letter. In order to avoid overtime, I ask for a few time-saving things:

- please schedule AFTER you have all of your papers and the packet completed,
- if we are processing remotely, please scan all pages into as few pdfs as possible,
- please make sure you have compared your final check stubs with your W-2s and 1099s, this way you will know if you are missing tax forms, which can result in penalties and interest,
- please indicate whether your work deductions are applicable to either your W-2 work or your 1099 work on page 8. if they are mixed, please split to the best of your ability. This saves so much time and money,
- if your personal, dependent and bank information are the same, you do not need to fill those sections in-this saves you time,
- please provide your IP PIN if you received a notice from the IRS,
- please provide copies of your children's birth certificates, or another document including your name and their name. To get the child tax credit, I need these every year,
- health insurance proof requires no documents unless you are covered by the Affordable Care Act. If not covered by the ACA, just mark whether or not you are covered.
- NEW: I ALWAYS ASK THAT REMOTE CLIENTS DOWNLOAD THEIR RETURNS TO THEIR OWN COMPUTER. THERE WILL BE A $40 FEE IF I HAVE TO RE-RUN YOUR RETURN IN THE EVENT OF PORTAL OUTAGE AND LOST DOCUMENTS. DO NOT COUNT ON THE PORTAL TO HOLD YOUR DOCS FOREVER. THANKS!

# ENGAGEMENT OF SERVICES AGREEMENT


## Marta Sullivan, CPA

marta@msullivancpa.com

323-697-7387 <> www.msullivancpa.com <> 13401 Riverside Dr., Sherman Oaks, CA 91423


**PRINT YOUR NAME(s):**_______________________________________________ **DATE:**__________________

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services I will provide. Our engagement is limited in scope and will be confined to the procedures and practices as set forth herein:

I will prepare your Federal income tax return, and income tax returns for the **STATES OF** _________________________, with supporting schedules, and perform related research as considered necessary (herein after known collectively as the "returns"). This engagement pertains only to the **TAX YEAR**_______________.

My engagement will be complete upon the delivery of the completed returns to you, unless you notify me that you require further tax services including, but not limited to, amendments, audit representation, extensions, past year returns, and any and all other services related to your income tax returns which you request.

The fees for my primary services are per, and as specified in, the accompanying schedule, and services not specifically identified therein will also be based on an hourly rate of **$315 per hour** or the scheduled rate I publish for that time frame of the current tax year. Your actual client fees incurred will be based on the complexity of your returns, and the time necessary to complete such services.

Based on what can be anticipated for your present expressed needs, I ***estimate*** that the fees you will pay to Marta Sullivan, CPA will range from **$300-$900** (*see attached fee schedule on next page*) for preparing your Federal and any State income tax returns. This figure may change if more time and/or services other than written above prove to be needed, including services at a later date, such as preparing amendments and providing audit representation. If we anticipate our fees exceeding the aforementioned range, you will be presented the new fees in writing, so as to obtain your approval before continuing with the engagement.

Should my services for a given tax year extend for more than a one-year period, another Engagement of Services Agreement needs to be completed for each year of continuing work.

Please take special note that unless the processing of electronic filing is appropriate for your returns, you will be solely responsible to file any returns I prepare for you with the appropriate taxing authorities.

I will furnish you with my Tax Packet Worksheets to guide you in gathering and understanding the necessary information required for your tax preparation. Your thorough completion and use of these worksheets provide for the most accurate return, and assist me in keeping my fees to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. <u>I will not audit or otherwise verify the data you submit.</u> Accordingly, my engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist in the information you have provided. You are responsible for adopting sound accounting policies, for maintaining an adequate and efficient accounting system for safeguarding assets, for authorizing transactions and retaining supporting documentation for those transactions and for devising an internal control system that will help assure the proper preparation of financial statements.

Understand that should you choose to file a return in arrears of the current tax year, or when an amended return is appropriate, a refund is only available to you for 3 years prior to the current tax year.



Continued on next page...

# ENGAGEMENT OF SERVICES AGREEMENT continued

In addition to the information you have placed in the Tax Packet, or other papers you may provide, you further acknowledge that to the best of your knowledge and belief during the interview/preparation process you have provided accurate, complete and full disclosure in your answers to any and all questions regarding income, expenses, deductions and exemptions in an effort to ensure that your return is prepared accurately.

To the extent I render any accounting and/or bookkeeping assistance, it will be limited to those tasks I deem necessary for the preparation of the returns and may lead to additional costs. Therefore, your commitment is essential to my ability to complete this engagement. Specifically, I must receive comprehensive information from which to prepare your returns within a reasonable period of time.

If, during our work, I discover information that affects your prior-year tax returns, I will make you aware of the facts. However, I cannot be responsible for identifying all items that may affect your prior-year returns. If you become aware of such information during the year, please contact me to discuss the best resolution of the issue.

It is always possible your returns may be selected for review (audit) by one or more taxing authority. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such tax examination(s), I will be available upon your written request to represent you during the examination and/or during any appeal for an additional hourly fee.

You should retain all the documents, receipts, records, canceled checks and other data that form the basis of income and deductions for at least Seven Years. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign the returns and/or the e-file Signature Authorization Forms.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

In acknowledgment and acceptance of these terms and considerations, and as client(s) of Marta Sullivan, CPA (I) (we) hereby enter (my) (our) signature(s).

**TAXPAYER 1 SIGNATURE:** ______________________________ **DATE:** ____________

**TAXPAYER 2 SIGNATURE:** ______________________________ **DATE:** ____________

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## RATE SCHEDULE

Based on a 90-minute tax return

| | |
|---|---|
| February $300 | Corporate $900 |
| March 1 – 15<br>$360 | Single Member LLC<br>Add $300 |
| March 16 – 31<br>$420 | Additional States<br>$50 per state |
| April – November<br>(and prior years) $480 | Additional Time $80 per 15 min. Married Filing Jointly $75/ return. Re-run lost tax rtn $40 |

**A $50 rescheduling fee will be charged for cancellations made within 24 hours.**

# PRE-APPOINTMENT CHECK LIST

PLEASE BRING, OR PRESENT ME WITH **ALL** OF THE DOCUMENTS BELOW THAT APPLY TO YOU **AT ONE TIME**

| | yes / no: |
|---|---|
| Completely filled in tax packet, where applicable to your individual situation | |
| Last year's tax return - only if ***I*** didn't do it | |
| Compare your final check stubs to your W-2s and 1099s, to be sure you have **ALL** of your W-2s and 1099s | |
| Children's birth certificate, or dr. or school record with parent's & children's name | |
| IP-PIN notice from the IRS in the event you experienced ID theft known by the IRS | |
| **ALL CASH INCOME** that you are self-reporting; Venmo, PayPal, personal check, Zelle, credit card, etc. - write in at the top of page 8 | |
| Bank interest and dividends - 1099-INT, 1099-DIV | |
| Sale of stocks, bonds, mutual funds, etc. - 1099-B | |
| Unemployment income - 1099-G | |
| (*if I didn't do last year's return*) State Refunds from prior year - 1099-G | |
| Social Security - SSA-1099 | |
| IRA Distributions - 1099-R | |
| Pension Distributions - 1099-R | |
| Summary from credit card transactions - 1099-K | |
| *we advise you wait until your tax return is done due to contribution restrictions*: IRA Contributions | |
| HSA Contribution - 8889 | |
| If covered by the ACA Health Insurance - 1095-A | |
| Home Mortgage Interest , PMI, and Property Tax | |
| Student Loan Interest - 1098-E | |
| Tuition Expense - 1098-T | |
| Closing statements if you BOUGHT or SOLD PROPERTY | |
| Rideshare driving income tax packet | |
| Residential property rental income tax packet | |
| From any of your partnerships, trusts or S-Corporations - K-1 | |

## IF YOU ARE MARRIED – PLEASE SHARE ONE PACKET

**TAXPAYER 1 NAME** ______________________________

***fill in info below, ONLY if you are NEW or info has changed:***

Occupation ______________________________

Soc. Sec. # ______________________________

Date of Birth ______________________________
Month / Day / Year

Cell Phone ______________________________

Home Phone ______________________________

Email ______________________________

**TAXPAYER 2 NAME** ______________________________

***fill in info below, ONLY if you are NEW or info has changed:***

Occupation ______________________________

Soc. Sec. # ______________________________

Date of Birth ______________________________
Month / Day / Year

Cell Phone ______________________________

Home Phone ______________________________

Email ______________________________

Address Unit # Zip Code City

Driver's License # ____________ State ______

Issue date ______ Exp. date ______ NY'ers Docu # ______

Driver's License # ____________ State ______

Issue date ______ Exp. date ______ NY'ers Docu # ______

## FILING STATUS

☐ SINGLE

☐ MARRIED / JOINT

☐ SEPARATED
Incl. Spouse Name, SSN & DOB above

☐ WIDOW(ER)
Date ________

☐ HEAD of HOUSEHOLD
Must be Single with one or more dependents

## DEPENDENT INFORMATION

(use addl. sheet if necessary)

Enter the dependent Code in the first column:

L = Child who lived with you N = Child who did not live with you due to divorce or separation O = Other Dependent

| CODE | FULL NAME | SOCIAL SECURITY NUMBER | RELATIONSHIP | DATE OF BIRTH | # MONTHS LIVED W/ YOU LAST YEAR |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

## CHILD CARE EXPENSES

(use addl. Sheet if necessary)

(1) Care Giver ______________________ Federal ID # ______________ $__________

Address ______________________________ Phone__________________

(2) Care Giver ______________________ Federal ID # ______________ $__________

Address ______________________________ Phone__________________

## BANK INFO ~ FOR ELECTRONIC REFUND OR AMOUNT DUE

☐ **CHECK BOX IF BANK INFO IS THE SAME AS LAST YEAR**

*fill in **ONLY** if you are **NEW** or your bank info has **CHANGED**:*

Bank Name______________ Routing #______________ Account #______________

Account Type: ☐ Checking ☐ Savings Name on account ______________________

## **HEALTH CARE** check one box:

❑ I had Covered CA or other Government Marketplace Insurance.
You **MUST** give me your form **1095-A**

❑ I had employer offered health insurance (for example SAG-AFTRA). How many months were you covered? ____________

❑ I had privately purchased health insurance. How many months were you covered? ____________

## **CHILD TAX CREDIT / DEPENDENT** if you are claiming a child on your tax return you MUST give me a document for

EACH child that includes (A) their name and (B) Your name, and/or (C) at least the last 4 digits of their SSN, for example, their Birth Certificate, Health Insurance Form, Social Security Card and I need a new copy EVERY year that you claim the child.

## **EXTENSIONS**

Did you file any EXTENSIONS for your 2023 tax return? ❑ Yes ❑ No Did you make any payments? $___________

## **DIGITAL ASSETS (cryptocurrency)**

Did you mine, buy, sell or exchange any digital assets, use digital assets to pay for goods and services, or receive digital assets as a payment for goods and services? ❑ Yes ❑ No

## **ESTIMATED TAX PAYMENTS TOWARD YOUR 2024 TAX BILL**

*(IF YOU DON'T KNOW WHAT THIS IS, YOU DIDN'T MAKE ANY)*

| | FEDERAL | STATE | LOCAL |
|---|---|---|---|
| Quarter 1 = by 4-18-2024 | $ | $ | $ |
| Quarter 2 = by 6-15-2024 | $ | $ | $ |
| Quarter 3 = by 9-15-2024 | $ | $ | $ |
| Quarter 4 = by 1-15-2025 | $ | $ | $ |

## EVERYONE SHOULD FILL OUT THIS PAGE IF MARRIED FILING JOINT COMBINE YOUR NUMBERS

| | |
|---|---|
| **SELF PAID HEALTH INSURANCE** including long term care, Medicare **supplemental**, but **not** life insurance<br>**(Not from your W-2 or Soc. Sec.)** | $ |
| **MEDICAL EXPENSES** not reimbursed by insurance. i.e. co-pays, dental, vision, glasses, therapy, prescriptions, PPE, ambulance, parking at medical facilities… | $ |
| **REAL ESTATE TAXES** AKA **PROPERTY TAX** | $ |
| **HOME MORTGAGE INTEREST** | $ |
| **PRIVATE MORTGAGE INSURANCE** | $ |
| **INVESTMENT & LEGAL EXPENSES FOR BUSINESS** (not a will, or marriage, or divorce or anything personal)<br>write-in details: | $ |
| **EDUCATOR EXPENSES**<br>**K–12 Full-Time teachers only, to the max of $250** | $ |

| | | PRIMARY | SPOUSE |
|---|---|---|---|
| **RETIREMENT PLAN CONTRIBUTIONS** | TRADITIONAL = | $ | $ |
| **Please wait to make any contribution until I do your Tax Return, you have until** | SEP = | $ | $ |
| **Tax Day to contribute for last year. (Do Not include 401-K money from W-2)** | ROTH = | $ | $ |

Please combine if multiple donations to the same recipient

| CHARITABLE CONTRIBUTIONS OF **FUNDS**<br>**Name of charity:** | Date | Amount |
|---|---|---|
| | | $ |
| | | $ |
| | | $ |
| | | $ |
| | | $ |
| *use additional sheet if needed* | **TOTAL** | **$** |

| CHARITABLE CONTRIBUTIONS OF **GOODS**<br>**Name of charity:** | Date | Amount |
|---|---|---|
| | | $ |
| | | $ |
| | | $ |
| | | $ |
| | | $ |
| *use additional sheet if needed* | **TOTAL** | **$** |

**ALIMONY / SPOUSAL SUPPORT** - If you finalized your divorce after January 1, 2019, the *former administration* eliminated the Federal deduction benefit, and reporting requirements of **alimony / spousal support**.

> If your divorce was finalized in 2018 or earlier, > What did you **pay** in spousal support last year $______________________

> What is your ex's SSN __________________ > What did you **receive** in spousal support last year $______________

> CA still allows this deduction and requires you to report the income.

## WARNING: Are you a SIGNATORY on ANY accounts outside the U.S.?

**At any time during the last year, did you have a foreign account that had a value, *for even one day*, of $10,000 U.S. Dollars or more? Then you MUST fill in the FBAR form available at http://BsaeFiling.fincen.treas.gov/main.html**
**You are responsible for this filing.**

**NEW: TAXPAYER 1 ONLY. SELF REPORTED INCOME, & ALL BUSINESS DEDUCTIONS for W-2 & cash/1099 earnings. Also use this page for single member LLC.** **print additional pages as needed**

| | | TAXPAYER 1 W-2 EXPENSES | TAXPAYER 1 CASH/1099 EXPENSES | SINGLE MEMBER LLC INCOME & EXPENSES |
|---|---|---|---|---|
| | BUSINESS NAME/PROFESSION: | | | |
| | **INCOME** you are **SELF-REPORTING** *(NOT from any 1099 or W-2)* | $ | $ | $ |
| 17 | LAST YEAR'S TAX PREPARATION COSTS | | | |
| 8 | BUSINESS GIFTS<br>Amounts are still limited to $25 per person, per year | | | |
| 8 | ADVERTISING & PUBLICITY<br>website, business cards, post cards, reels, headshots… | | | |
| 10 | COMMISSIONS & FEES call your rep to get real numbers, don't just take X% of your income | | | |
| 10 | ON-LINE JOB SEARCH REGISTRIES i.e. IMDB, Actors Access, Casting Networks, theatre co. dues | | | |
| 11 | CONTRACT LABOR YOU PAID OUT<br>Did you pay a crew or anyone to help you earn income | | | |
| 15 | INSURANCE TO DO THIS JOB<br>not health ins. | | | |
| 18 | OFFICE SUPPLIES<br>ink, printer paper, postage, cloud storage, software, etc. | | | |
| 18 | POST OFFICE BOX | | | |
| 20 A | EQUIPMENT LEASE OR RENT<br>WRITE- IN DETAILS: | | | |
| 20 B | OFFICE / THEATRE / STUDIO RENTAL<br>i.e. rehearsal space, NOT where you live | | | |
| 21 | EQUIPMENT REPAIR / MAINTENANCE<br>WRITE- IN DETAILS: | | | |
| 21 | COSTUME REPAIR / MAINTENANCE<br>WRITE- IN DETAILS: | | | |
| 21 | SUPPLIES FOR RESEARCH / JOB SEARCH<br>WRITE- IN DETAILS: | | | |
| 21 | COST OF MERCHANDISE for Sale or Promo<br>WRITE- IN DETAILS: | | | |

LIST OF BUSINESS DEDUCTIONS **CONTINUES** ON NEXT PAGE

# BUSINESS DEDUCTIONS **CONTINUED**

| | | TAXPAYER 1 W-2 EXPENSES | TAXPAYER 1 CASH/1099 EXPENSES | TAXPAYER 1 SINGLE MEMBER LLC INCOME & EXPENSES |
|---|---|---|---|---|
| 22 | PURCHASE of PROFESSIONAL COSTUMES & UNIFORMS NOT general street wear; doctor, clown. **MUST be tied to an audition or gig** | | | |
| 22 | PROF MAKE-UP, HAIR, NAILS/ SUPPLIES **MUST be tied to an audition or gig** | | | |
| 23 | TAXES, LICENSE, CERTIFICATION FEES<br>WRITE- IN DETAILS: | | | |
| 27 | SELF-TAPES, PROFESSIONAL COACHING,<br>WRITE- IN DETAILS: | | | |
| 27 | CONTINUING EDUCATION<br>Not already reported on a form 1098-T | | | |
| 27 | 2nd PHONE LINE, FAX LINE<br>WRITE- IN DETAILS: | | | |
| 27 | CELL PHONE BUSINESS PORTION | | | |
| 27 | INTERNET BUSINESS PORTION | | | |
| 27 | RESEARCH VIEWING BUSINESS PORTION cable, streaming, concerts, live theatre, movies, etc. | | | |
| 2106 / 27 | UNION DUES & INITIATION FEES - INCLUDE 2% AEA DUES | | | |
| | OTHER<br>WRITE- IN DETAILS: | | | |
| | OTHER<br>WRITE- IN DETAILS: | | | |
| | OTHER<br>WRITE- IN DETAILS: | | | |
| | OTHER<br>WRITE- IN DETAILS: | | | |

- **In the unlikely event of an audit, YOU MUST be able to prove EVERY number with receipts.**
- **Numbers should not all end in double zeros i.e., $600, $2,700, $3,500.**
- **The ONLY rounding up or down is at the fifty-cent point. $2.49 becomes $2. and $2.50 becomes $3.**

**NEW:TAXPAYER 2 ONLY. SELF REPORTED INCOME, & ALL BUSINESS DEDUCTIONS for W-2 & cash/1099 earnings. Also use this page for single member LLC.** **print additional pages as needed**

| | | TAXPAYER 2 W-2 EXPENSES | TAXPAYER 2 CASH/1099 EXPENSES | TAXPAYER 2 SINGLE MEMBER LLC INCOME & EXPENSES |
|---|---|---|---|---|
| | BUSINESS NAME/PROFESSION: | | | |
| | **INCOME** you are **SELF-REPORTING** *(NOT from any 1099 or W-2)* | $ | $ | $ |
| 17 | LAST YEAR'S TAX PREPARATION COSTS | | | |
| 8 | BUSINESS GIFTS<br>Amounts are still limited to $25 per person, per year | | | |
| 8 | ADVERTISING & PUBLICITY<br>website, business cards, post cards, reels, headshots... | | | |
| 10 | COMMISSIONS & FEES call your rep to get real numbers, don't just take X% of your income | | | |
| 10 | ON-LINE JOB SEARCH REGISTRIES i.e.<br>IMDB, Actors Access, Casting Networks, theatre co. dues | | | |
| 11 | CONTRACT LABOR YOU PAID OUT<br>Did you pay a crew or anyone to help you earn income | | | |
| 15 | INSURANCE TO DO THIS JOB<br>not health ins. | | | |
| 18 | OFFICE SUPPLIES<br>ink, printer paper, postage, cloud storage, software, etc. | | | |
| 18 | POST OFFICE BOX | | | |
| 20 A | EQUIPMENT LEASE OR RENT<br>WRITE- IN DETAILS: | | | |
| 20 B | OFFICE / THEATRE / STUDIO RENTAL<br>i.e. rehearsal space, NOT where you live | | | |
| 21 | EQUIPMENT REPAIR / MAINTENANCE<br>WRITE- IN DETAILS: | | | |
| 21 | COSTUME REPAIR / MAINTENANCE<br>WRITE- IN DETAILS: | | | |
| 21 | SUPPLIES FOR RESEARCH / JOB SEARCH<br>WRITE- IN DETAILS: | | | |
| 21 | COST OF MERCHANDISE for Sale or Promo<br>WRITE- IN DETAILS: | | | |

LIST OF BUSINESS DEDUCTIONS **CONTINUES** ON NEXT PAGE

# BUSINESS DEDUCTIONS **CONTINUED**

| | | TAXPAYER 2 W-2 EXPENSES | TAXPAYER 2 CASH/1099 EXPENSES | TAXPAYER 2 SINGLE MEMBER LLC INCOME & EXPENSES |
|---|---|---|---|---|
| 22 | PURCHASE of PROFESSIONAL COSTUMES & UNIFORMS NOT general street wear; doctor, clown. **MUST be tied to an audition or gig** | | | |
| 22 | PROF MAKE-UP, HAIR, NAILS/ SUPPLIES **MUST be tied to an audition or gig** | | | |
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| 27 | 2nd PHONE LINE, FAX LINE<br>WRITE- IN DETAILS: | | | |
| 27 | CELL PHONE BUSINESS PORTION | | | |
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| 27 | RESEARCH VIEWING BUSINESS PORTION cable, streaming, concerts, live theatre, movies, etc. | | | |
| 2106 / 27 | UNION DUES & INITIATION FEES - INCLUDE 2% AEA DUES | | | |
| | OTHER<br>WRITE- IN DETAILS: | | | |
| | OTHER<br>WRITE- IN DETAILS: | | | |
| | OTHER<br>WRITE- IN DETAILS: | | | |
| | OTHER<br>WRITE- IN DETAILS: | | | |

- **In the unlikely event of an audit, YOU MUST be able to prove EVERY number with receipts.**
- **Numbers should not all end in double zeros i.e., $600, $2,700, $3,500.**
- **The ONLY rounding up or down is at the fifty-cent point. $2.49 becomes $2. and $2.50 becomes $3.**

**PLEASE DISREGARD THIS BLANK PAGE**

P

## EQUIPMENT EXPENSE

**Items costing over $500**

Any less expensive items should be added to "office supplies" or "supplies for research/job search" on page 8

Use additional sheet if necessary.

| | ITEM DESCRIPTION | PURCHASE DATE | COST - TIMES % OF BIZ USE | NET WRITE-OFF |
|---|---|---|---|---|
| ❑Primary ❑Spouse | Brother all in one Printer / Scanner | April 13th | $ 500 X 55 % = | $ 275 |
| ❑Primary ❑Spouse | | | $ X % = | $ |
| ❑Primary ❑Spouse | | | $ X % = | $ |
| ❑Primary ❑Spouse | | | $ X % = | $ |
| ❑Primary ❑Spouse | | | $ X % = | $ |
| ❑Primary ❑Spouse | | | $ X % = | $ |
| ❑Primary ❑Spouse | | | $ X % = | $ |

this is the **"I DON'T KNOW WHERE IT GOES"** section*!*

| | DESCRIPTION | DATE | COST |
|---|---|---|---|
| ❑Primary ❑Spouse | | | $ |
| ❑Primary ❑Spouse | | | $ |
| ❑Primary ❑Spouse | | | $ |
| ❑Primary ❑Spouse | | | $ |
| ❑Primary ❑Spouse | | | $ |

## OFFICE IN THE HOME

This space must be used exclusively for business;
administration, billing, seeing clients, storing business materials, self-tapes, v.o. booth…

| | TAXPAYER 1 | TAXPAYER 2 |
|---|---|---|
| *(i.e. 10'x10' = 100 sq. ft.)* total square footage of your workspace | | |
| total square footage of your residence | | |
| renters or homeowners insurance | | |
| total RENT *(not mortgage payments)* for the year | | |
| total of all utilities for the year | | |
| other home office expenses - detail: | | |
| | | |

## TRANSPORTATION EXPENSES

*If you only have *commuting W-2 miles, this page doesn't apply to you*

| | TAXPAYER 1 | TAXPAYER 2 |
|---|---|---|
| year - make – model: | | |
| date placed in service | month / day / year<br>/ / | month / day / year<br>/ / |
| ❑ Primary ❑ Spouse<br>(Car 1) odometer readings Jan. 1st 2024:______________ Dec. 31st 2024:______________ | | |
| ❑ Primary ❑ Spouse<br>(Car 2) odometer readings Jan. 1st 2024:______________ Dec. 31st 2024:______________ | | |
| TOTAL MILES driven in 2024 | | |
| driving in PURSUIT OF, or to expand, your business, skills, knowledge, network, are BUSINESS MILES | | |
| total miles to DO 1099 work<br>TOTAL 1099 MILES | | |
| * driving to and from your regular job or side job are COMMUTING MILES | | |
| one typical ROUND TRIP<br>to your regular job or side-hustle gig | | |
| driving to and from the doctor, treatments, pharmacy are all miles for MEDICAL | | |
| miles to volunteer at a charity or a fundraiser, or donate goods, (but **not** going to worship) are CHARITY | | |
| You have to have miles that are just<br>PERSONAL | | |
| parking when in PURSUIT OF BUSINESS (NOT at your regular job)<br>PARKING FEES | $ | $ |
| Uber, Lyft, cab, train, bus fare to pursue, or get to work,<br>(NOT PERSONAL) TRANSPORTATION EXPENSE | $ | $ |

- Anyone who has ever been AUDITED is a big believer in DOCUMENTING their BUSINESS MILEAGE. You can use a phone app, a mileage log or a calendar. <u>Be consistent</u>.
  Auditions, meetings, business meals, and classes/training are all *examples* of BUSINESS MILES.

| ACTUAL VEHICLE EXPENSES | TAXPAYER 1 | TAXPAYER 2 |
|---|---|---|
| gas, oil, repairs, insurance, etc. | $ | $ |
| rental vehicles | $ | $ |
| price or fair market value of your car | $ | $ |
| date of PURCHASE / LEASE **(circle one)** | month / day / year<br>/ / | month / day / year<br>/ / |
| LEASE payments (NOT purchase payments) | $ | $ |
| if **last year**, down payment on a LEASE | $ | $ |

# TRAVEL OUT OF TOWN for INTERVIEWS & WORK

**(MORE THAN 50 MILES FROM HOME - - use addl. sheet if needed)**

| | | employer & purpose | kind of work | dates from / to | # of days for work | city / state, or city / country |
|---|---|---|---|---|---|---|
| 1 | ❑Primary ❑Spouse | | ❑1099 ❑ W-2 | | | |
| 2 | ❑Primary ❑Spouse | | ❑1099 ❑ W-2 | | | |
| 3 | ❑Primary ❑Spouse | | ❑1099 ❑ W-2 | | | |
| 4 | ❑Primary ❑Spouse | | ❑1099 ❑ W-2 | | | |
| 5 | ❑Primary ❑Spouse | | ❑1099 ❑ W-2 | | | |

| **EXPENSES** | trip 1 | trip 2 | trip 3 | trip 4 | trip 5 |
|---|---|---|---|---|---|
| air fare, train, bus, luggage fees… | $ | $ | $ | $ | $ |
| hotel, motel, hostel, AirBnB… | $ | $ | $ | $ | $ |
| local transportation - cabs, lyft/uber, rental car, parking… | $ | $ | $ | $ | $ |
| passport fees, real-id fees… | $ | $ | $ | $ | $ |
| other write-in details: | | | | | |
| TOTALS | $ | $ | $ | $ | $ |

| **MEALS** | trip 1 | trip 2 | trip 3 | trip 4 | trip 5 |
|---|---|---|---|---|---|
| actual meal and incidental expenses including tips | $ | $ | $ | $ | $ |
| *minus* per diem received | $ | $ | $ | $ | $ |
| *Equals:* | $ | $ | $ | $ | $ |

| | | | | |
|---|---|---|---|---|
| ❑ **Primary** | **TOTAL 1099 Travel $** | **Total W-2 Travel $** | **Total 1099 Meals $** | **Total W-2 Meals $** |
| ❑ **Spouse** | **TOTAL 1099 Travel $** | **Total W-2 Travel $** | **Total 1099 Meals $** | **Total W-2 Meals $** |

please transfer TRAVEL MEALS to the next page

❖ **In the unlikely event of an audit, YOU MUST be able to prove EVERY number with receipts.**

## BUSINESS MEALS & ENTERTAINMENT FOR BUSINESS

**A business meal or event must be WITH another person who can expand your knowledge, skill set, or network.**

You must be able to back up the business meals and events, thank-you's and please-hire-me's, with entries in your calendar, mileage log, and with actual receipts that include name – date – purpose – location – amount. (I will take the totals, so you are not required to fill this out, it is just to help you conceptually. You can just insert the totals but use this if it helps you.)

Primary taxpayer's list:

| NAME (person entertained) | W-2 / 1099 | PURPOSE | LOCATION | AMOUNT |
|---|---|---|---|---|
| Example: | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | W-2 SUB-TOTAL | $ |
| | | | 1099 SUB-TOTAL | $ |
| | | **From p. 12** | **W-2 TRAVEL** | $ |
| | | | **1099 TRAVEL** | $ |
| | | **PRIMARY** | **W-2 TOTAL** | $ |
| | | | **1099 TOTAL** | $ |

Secondary taxpayer's list:

| NAME (person entertained) | DATE | PURPOSE | LOCATION | AMOUNT |
|---|---|---|---|---|
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | | $ |
| | | | W-2 SUB-TOTAL | $ |
| | | | 1099 SUB-TOTAL | $ |
| | | **From p. 12** | **W-2 TRAVEL** | $ |
| | | | **1099 TRAVEL** | $ |
| | | **SPOUSE** | **W-2 TOTAL** | $ |
| | | | **1099 TOTAL** | $ |

## MAKING ESTIMATED QUARTERLY TAX PAYMENTS TOWARD THIS YEAR'S TAX BILL:

Go to IRS.gov (or call 1-800-829-1040)
Make a Payment
Bank Account (Direct Pay)
>>>do NOT choose debit or credit card –
they attach fees!<<<
Make a Payment ...again...
REASON pull down to ESTIMATED TAX
Apply Payment to 1040 (for 1040 1040A, 1040EZ)
follow the instructions from there.
Look at what you earned in the last quarter, and make a payment of 20%.
You MUST do this on or BEFORE
April 15,
June 15th, (yes June – google it)
Oct 15th and
Jan 15 (for the last quarter of the previous tax year.)

Go to FTB.CA.gov (or call 1-800-852-5700)
Make a Payment
Bank Account
>>>do NOT choose debit or credit card –
they attach fees!<<<
Use Web Pay Personal
Enter your personal info,
choose Estimated Tax Payment (Form 540 - ES)
Again, look at what you earned in the last quarter, and make a payment of 5%.
You MUST do this on or BEFORE
April 15,
June 15th, (yes June – google it)
Oct 15th and
Jan 15 (for the last quarter of the previous tax year.)

## PAYING OFF PAST YEARS TAX BILLS:

Go to IRS.gov (or call 1-800-829-1040)
MAKE A PAYMENT
BANK ACCOUNT (Direct Pay) never choose credit or debit as they attach fees.
MAKE A PAYMENT ...again
Select a Reason, scroll down to TAX RETURN OR NOTICE
Select Type, choose 1040, 1040A, 1040EZ
TAX YEAR 20xx
The rest is pretty self-explanatory

Go to FTB.CA.gov (or call 1-800-852-5700)
MAKE A PAYMENT
BANK ACCOUNT (NOT credit card – again, fees) PAY BY BANK ACCOUNT
USE WEB PAY PERSONAL
Enter the requested info, then choose
TAX RETURN PAYMENT
The rest is pretty self-explanatory