oole Flohile	etor General Informati	ion					
Name of sole	proprietor						
Business nam	ne (if different)				EIN (if applicable)		
Business add	ress (if different from ho	me address)					
Principal bus	siness activity		Date business started		Date business closed		
	duct or service		<u> </u>				
	Was the primary purp	pose of the b					
Yes No				l basis) in th	e operation of th	is business?	
accounting r			ther (specify)				
Yes No	•		endar year? (If no, list the fiscal year.)				
	etor Specific Question						
Yes No	•		for business services?				
Yes No	1 1 1		600 or more to subcontractors, attorneys, accou	ntants direc	tors etc?		
103 100			EC? List name and social security number (SSN) for			1 \$600 or more	
	Name	01111 1077-14	EC: List hame and social security hamber (5514) for	SS SS		φοσο σι πιστε.	
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Yes No		vou plan to i	make, any contributions to a self-employed reti				
165 110	Type of plan	you plan to i	make, any continuations to a sen-employed ren		nount contribute	d \$	
Yes No	71 1	own hoalth	dental insurance? <i>If Yes, provide amount of prem</i>			\$	
Yes No	Did you have any em		derital histitatice: 1) 1es, produc uniount of prem	лить риш ии	ing me yeur.	Ψ	
Yes No	Did you have any bar		actions in 20222				
Yes No	 ' 		on Program (PPP) loan that was forgiven in 202	222			
		ieck r rotecti	on Frogram (FFF) loan that was longiven in 202	23:			
•	etor Business Income	1.000	NEC 4000 K I' ()	. 1 . C		\	
	, ,		NEC or 1099-K, list name of payer and amount sepa	arately from g		es) \$	
Form 1099-			\$ Form 1099-K		\$		
otal of all Fo	orms 1099-NEC and 109	99-K received	d		\$	\$	
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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 used regularly and exclusively for business except for storage or daycare.

Note: Managing rental activities or investments does not qualify for business use of the home.

All Taxpayers	For Daycare Only		
A) Business use area (square footage)		1) Hours used for daycare	
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 2023, copy this worksheet and fill out one for each home.

	Direct	Indirect		Direct	Indirect
Mortgage interest	\$	\$	Repairs and maintenance	\$	\$
Property taxes	\$	\$	Utilities	\$	\$
Insurance	\$	\$	Other	\$	\$
Rent	\$	\$	Other	\$	\$
Depreciation of the Home					
Lower of cost or fair market value of home		\$	Improvements?	Improvements? Yes No	
Value of land		\$	Casualty losses in 2023?	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 you use 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 daycare facility.

Storage of inventory or product samples—exception to exclusive use test. If you use part of a home for business to store inventory or product samples, you are not required to meet the exclusive use test. However, you must meet all the following tests.

- You are 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.
- You 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 you 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.
- The SE tax rate on net earnings is 15.3% (12.4% for Social Security plus 2.9% for Medicare). Only the first \$160,200 (2023) of combined wages, tips, and net earnings is subject to the 12.4% Social Security part of SE tax.