



2014

Business Income and Cost of Goods Sold

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
 Employer ID number _____
 Street address _____
 City, state and ZIP code _____
 Method of inventory _____
 Method of accounting _____

Business Questions for 2014:

Did you dispose of this business?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, what was the disposition date?	(Mo/Da/Yr) _____	
Was there a change in determining quantities, costs or valuations between opening and closing inventory?	<input type="checkbox"/>	<input type="checkbox"/>
Were you involved in the operations of this business on a regular, continuous and substantial basis?	<input type="checkbox"/>	<input type="checkbox"/>
Have you prepared or will you prepare all required Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>

2014 Amount	2013 Amount

Health insurance premiums paid for yourself and your dependents

Income:

Include all Forms 1099-K

Payment card and third party transactions:

Description	2014 Amount	2013 Amount

Miscellaneous income: Include all Forms 1099-MISC

Other Income:

Other gross receipts or sales

Less returns and allowances

Cost of Goods Sold:

2014 Amount	2013 Amount

Beginning inventory

Purchases less cost of items withdrawn for personal use

Cost of labor (do not include amounts paid to yourself)

Materials and supplies

Other costs of goods sold:

Description	2014 Amount	2013 Amount

Ending inventory



2014

Business Expenses and Property & Equipment

6A

Name of Business: _____

Principal Business or Profession: _____

Expenses:

- Advertising
- Car and truck expenses
- Parking fees and tolls
- Commissions and fees
- Contract labor
- Employee benefit programs and health insurance (other than pension and profit-sharing plans)
- Insurance (other than health)
- Interest - mortgage (paid to banks, etc.)
- Interest - other
- Legal and professional fees
- Office expense
- Pension and profit-sharing plans
- Rent or lease - vehicles, machinery and equipment
- Rent or lease - other business property
- Repairs and maintenance
- Supplies (not included in Cost of Goods Sold)
- Taxes and licenses
- Travel
- Meals and entertainment
- Utilities
- Wages
- Dependent care benefits

2014 Amount	2013 Amount

Other Expenses:

Description	2014 Amount	2013 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



**Business Expenses - Vehicle and
Other Listed Property**

6B

Name of Business:

Principal Business or Profession:

Listed Property Questions for 2014:

Do you have evidence to support your deduction?	Yes	No
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? Yes No

Was your vehicle available for use during off-duty hours?

Vehicle 1	
2014 Miles	2013 Miles
2014 Amount	2013 Amount

Vehicle 2	
2014 Miles	2013 Miles
2014 Amount	2013 Amount

Mileage:

Total miles

Total business miles

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases



2014

Business Expenses

Name of Business: _____
 Principal Business or Profession: _____

Business Expenses: Enter all expenses at 100 percent

If these expenses are to be divided between two or more businesses, please enter the percentage to apply to this business . . . _____ %

	2014 Amount	2013 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		
Other Business Expenses:		
Description	2014 Amount	2013 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

Amount received for other expenses

Amount received for meals and entertainment

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements?

2014 Amount	2013 Amount

Yes No

Vehicle:

If these vehicle expenses are to be divided between two or more businesses, please enter the percentage to apply to this business

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?

Was your vehicle available for personal use during off-duty hours?

_____ %

2014	2013

Yes No
 Yes No

Total miles

Total business miles

Average daily commuting miles

Total commuting miles for the year

Gasoline and oil

Repairs

Insurance

Interest

Taxes

Value of employer provided vehicle

Temporary vehicle rentals

Fair market value of leased vehicle

Vehicle leases

Other Vehicle Expenses:

Description	2014 Amount	2013 Amount



2014

Business Use of Home

6D

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2014	2013

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2014 Amount	2013 Amount	2014 Amount	2013 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid