



380 N. Terra Cotta Rd., Ste H      Crystal Lake, IL 60012      815-788-5114

## Single-Member LLC and Unincorporated Business Questionnaire

General Information
Business Name:
Business Address:
Describe your principal business or profession:
This Business belongs to (name the taxpayer or spouse):
Employer Identification Number, if applicable (EIN assigned by the IRS):

GENERAL ITEMS	YES	NO
1. Did you start or acquire the business in 2022?		
2. Were you actively involved in the operation of the business during 2022?		
3. Did you pay for health insurance premiums for the owner and/or family (including dental insurance and Medicare)? If yes, are you eligible to be covered under another health plan? If yes, are the premiums subsidized?		
4. Did you have inventory on hand at the beginning or end of the year? If yes, was a physical count taken? Yes      No		
5. Did the business make any payments made that require the issuance of Form 1099? Generally, payments for services to non-corporate entities of \$600 or more. See separate <i>Rules and Requirements for issuance of form 1099-Misc. and Form 1099-NEC</i> (Available on our website or ask us to provide a copy.) If yes, did the business file, or will it file all required forms? Provide copies of all 1099 forms issued and the related Form 1096 summary.		
6. Did you receive any 1099-K forms? If yes, provide copies.		
7. Did you receive any Form 1099-Misc or 1099-NEC forms?		
8. Do you have adequate recordkeeping for all travel and meal expenses? Documentation for each separate expense includes date, business purpose, names and occupations of those present, locations, and business purpose and discussion. Travel expenses should be in a separate account from meal expenses. Meal expenses not paid to a restaurant should be in a separate account.		
9. Did the business have entertainment expenses or dues paid to an entertainment or social club? If yes, make sure that these amounts are separate from travel and meal expenses.		

GENERAL ITEMS		YES	NO
10.	Did the business give gifts (other than charitable contributions) of over \$25 to any one person or business? If yes, note that you are required to have documentation on business relationship of recipient(s) and description of the gift(s).		
11.	Did the business make charitable contributions?		
11a.	If yes to question 11, do you have adequate support for the contributions? See separate <i>Charitable Donation Rules</i> . (Available on website or ask us to provide a copy.)		
12.	Did the business pay life insurance or disability premiums for the owner or any employees?		
13.	Were any assets purchased that individually cost more than \$2,500? Please provide a listing with purchase date and amount of each item. <b>Do not</b> include the items in the Business Expenses section below.		
14.	Were any fixed assets sold, disposed of, or converted to personal use? Please provide a list with dates and amounts received for sale or disposal.		
15.	Did your business receive notification of forgiveness of a Paycheck Protection Loan in 2022? If yes, provide a copy of the SBA notification authorizing forgiveness.		
16.	Did the business receive any funds/loans/grants (local, state, federal or other) in 2022 related to the COVID-19 pandemic and economic recovery?		
17.	Did the business take out any other new loans during the year?		
18.	Do you have receipts and documentation to support your business deductions?		
19.	Did you use a portion of your home for <b>regular and exclusive</b> business usage?		
20.	Did you pay sales tax of at least 6.25% on all purchases not for resale?		
21.	Do you, employees, or contractors perform services outside of your home state?		
22.	Did the business receive any cash payments (excluding checks) of more than \$10,000 in one transaction or two or more related transaction?		
23.	Did the business have any casualty or theft losses during the year? If yes, provide details.		
24.	Are you interested in making a contribution to a retirement plan for tax year 2022?		
25.	Did you have employees? If yes: <ol style="list-style-type: none"> <li>1. Provide copies of all federal and state payroll reports including Forms W-2/W-3, 940 and 941.</li> <li>2. Do you have a health reimbursement arrangement or otherwise reimburse your employees for medical expenses or health insurance?</li> <li>3. Do you have less than 25 full-time employees?</li> <li>4. Do you pay an average wage of less than \$50,000?</li> <li>5. Do you pay at least half of the employee's health insurance premiums?</li> <li>6. Provide a copy of Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, if applicable.</li> <li>7. Did you defer the deposit and payment of the employer's share of Social Security tax for any quarter in 2020 (per the CARES Act)? If so, please provide information on repayment in 2022.</li> <li>8. Did you claim the employee retention credit and/or credits for qualified leave wages paid to employees due to paid sick leave or expanded family and medical leave for reasons related to COVID-19? If so, provide the payroll tax returns for the relevant quarters.</li> <li>9. In 2022, were prior year payroll reports amended to claim the employee retention credit?</li> <li>10. Provide copies of certification for employees of target groups and associated wages qualifying for the work opportunity tax credit.</li> </ol>		

**BUSINESS USE OF AUTOMOBILE**

If you used your automobile for active conduct of your business, you may claim expenses for business use of your vehicle. **You must have proof of business use in the form of a mileage log or a written calendar. The mileage log must include mileage by date and business purpose.**

You may be eligible to claim a standard mileage rate (2022 rate of \$0.58.5 per mile through June 30, \$0.62.5 July 1 and later) or claim actual operational expenses for your vehicle. In either case, you must maintain written records to support your deduction.

Information for each business vehicle		
1.	Purchase price of vehicle and description	\$
2.	Date vehicle was first used in your business?	
3.	Description – year, make, model?	
4.	Business miles prior to July 1, 2022	
5.	Business miles after June 30, 2022	
6.	Commuting miles for this tax year	
7.	Personal miles for this tax year	
8.	Was there interest paid on an auto loan used to purchase this vehicle?	\$
9.	Do you have another vehicle for personal use?	Yes No
10.	Was your vehicle available during off-hours?	Yes No
11.	Do you have evidence to support business use of your vehicle?  If yes, is the evidence written in the form of a log or calendar?	Yes No Yes No

**f you do not provide a separate QuickBooks file or other summary, complete the following information:**

Bank Balance if a separate bank account is used:		
	12/31/21 Bank Balance	\$
	12/31/22 Bank Balance	\$

Income		
1.	Gross receipts or sales for the year	\$
2.	Returns and allowances	\$
3.	Other income (list type and amount)	\$

If a product is sold		
1.	Beginning of year Inventory	\$
2.	Purchases less cost of items withdrawn for personal use	\$
3.	Cost of labor (do not include salary paid to yourself)	\$
4.	Cost of Materials and Supplies used in manufacture or sales production	\$
5.	Other costs related to Sales of goods Provide a list of type and amount	\$
6.	Closing inventory at end of year	\$

<b>BUSINESS EXPENSES</b>		
1.	Advertising	\$
2.	Commissions and fees	\$
3.	Contract labor	\$
4.	Employee benefit programs (other than health insurance and pension/profit sharing)	\$
5.	Employee health insurance (excluding owner health insurance)	\$
6.	Employee retirement contribution (excluding owner)	\$
7.	Self-employed owner health insurance premiums	\$
8.	Self-employed owner retirement contributions	\$
9.	Insurance (other than health)	\$
10.	Mortgage interest	\$
11.	Other interest	\$
12.	Legal and professional services	\$
13.	Office expenses	\$
14.	Pension and profit-sharing plans	\$
15.	Lease of vehicles, machinery, or equipment	\$
16.	Lease of other business property	\$
17.	Repairs or maintenance	\$
18.	Supplies (other than included in cost of goods sold)	\$
19.	Taxes and licenses (not including state income taxes)	\$
20.	Travel	\$
21.	Deductible meals	\$
22.	Utilities	\$
23.	Wages (enclose copies of Forms W-3/W-2)	\$
24.	Travel	\$
25.	Meals	\$
26.	Entertainment	\$
27.	Lobbying or political contributions	\$
28.	Social or entertainment club dues	\$
29.	Penalties	\$
30.	Other expenses (list type and amount)	\$
31.		\$
32.		\$
33.		\$
34.	Total Expenses	\$

By entering your name below, you confirm to the best of your knowledge, the information and documents provided with this questionnaire are complete and accurate.

Printed Name of Person(s) completing form: \_\_\_\_\_