

You MUST answer this question Y or N

Y/N

Is client a pass through entity  
(S-corp, LLC or Partnership)?

Y

	Actual Prior Year Federal Return	Tax Plan @ MM/DD/YYYY	Detail
<b>Estimated Book Income</b>			client tb
<b>Book Adjustments:</b>			
Estimated income thru year end			per controller
Accrued personal property			
Profit Sharing contribution			
Employee bonuses			per controller
Equipment expense			
Bad Debt write off			per owner
State Tax Provision			
<b>Estimated Adjusted Book Income</b>		0	
<b>Permanent Differences:</b>			
Officers Life Insurance			a/c
Penalties			none noted
Meals & Entertainment			a/c
Auto Lease Inclusion			none noted
Imputed Interest Income			
<b>TIMING DIFFERENCES:</b>			
Depreciation - Book			per tb
Depreciation - Tax			estimated
Tax Gain <Loss>			estimated
Book <Gain>Loss			per tb
Accrued Shrhldr/Officer Wages (P/Y)		0	PY Return
Accrued Shrhldr/Officer Wages C/Y			
Accrued Vacation (P/Y)		0	PY Return
Accrued Vacation C/Y			
Accrued Bonuses (P/Y)		0	PY Return
Accrued Bonuses C/Y			
> 50% Shrhldr Accrued Interest (P/Y)		0	PY Return
> 50% Shrhldr Accrued Interest C/Y			
Accrued State Tax (P/Y)		0	PY Return
Accrued State Tax C/Y			
Accrued Rent Related Party (P/Y)		0	PY Return
Accrued Rent Related Party C/Y			
Deferred Revenue (P/Y)		0	PY Return
Deferred Revenue C/Y			
Contribution C/O			
Capital Loss C/O			
Section 179 C/O			
Accrual to Cash Conversion P/Y		0	PY Return
Accrual to Cash Conversion (C/Y)			
Section 481(a) Adjustment			Year XX
<b>Taxable Income:</b>	0	0	

Tax Strategies discussed with client:	Initial Sign off	Date
1) Profit Sharing contribution		
2) Accounts Receivable write off		
3) Inventory obsolesce considered		
4) Employee bonuses		
5) Owner bonuses		
6) Asset Acquisitions:		
- Section 179		
- vehicles over 6,000 pounds		
- review of depreciation disposals		
7) Reasonable rents		
- triple net lease		
8) Pay accrued comp within 2-1/2 months of year end		
9) Fringe benefit inclusion on W-2 (PUCC, life & health insur)		
10) Buy/sell or cross purchase agreements		
11) Split dollar insurance agreements		
12) New insurance policy premiums		
13) State and Local tax issues		