2003 TALLER DE IMPUESTOS PARA PEQUEÑOS NEGOCIOS

GUÎA SUPLEMENTARIA

When it comes to working harder for you, consider it done

Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1066B SP (2-2004)
Catalog Number 37141C

La misión del Servicio de Impuestos Internos (IRS)

Ofrecerle a los contribuyentes de América el más alto nivel de servicio ayudándoles a entender y a cumplir con sus obligaciones de impuestos y aplicando las leyes de impuestos de manera justa y con integridad.

Nota a los estudiantes e instructores:

La **Publicación 1066**, **Small Business Workshop Workbook** (Cuaderno del taller de Negocios Pequeños) se escribió con el propósito de que tuviera una vida útil de más de un año. Por lo tanto, notará que los ejemplos de formularios muestran el año como 20XX ó 200X.

La **Publicación 1066-B**, **Small Business Workshop Supplemental Guide** (Guía suplementaria para el Taller de Negocios Pequeños) contiene la información específica según el año y complementa el texto del cuaderno básico. También tiene las respuestas de los ejercicios en la Publicación 1066, Small Business Workshop Workbook.

Asegúrese de pedir ambas publicaciones antes de comenzar este curso.

Nota a los instructores:

La **Publicación 1066-A, Small Business Workshop Instructor Guide** (Guía para el instructor del Taller para Negocios Pequeños) ofrece consejos para los instructores de este curso. Usted puede pedir una copia impresa o descargarla del Online Classroom en http://www.irs.gov/smallbiz.

Hay **Conjuntos de diapositivas** para complementar cada lección que están disponibles para descargar en http://www.irs.gov/smallbiz.

Por favor ayúdenos a mejorar este producto educativo visitando el sitio Web de Negocios Pequeños en **www.irs.gov/smallbiz** y haciendo clic sobre el enlace **"Rate Our Products"**. ¡Nos interesan sus sugerencias para así lograr que este producto sea aún mejor!

Índice

Información específica para el año 2003

Lección 1

Lección 2

Lección 3

Respuestas a los ejercicios

Lección 2

Lección 3, Parte I

Lección 3, Parte II

Lección 4

Lección 5

Lección 6

Información específica para el año 2003

Lección 1

Tarifas estándar de millaje para vehículos

Las tarifas estándar de millaje en el 2003 para el costo de operación de su vehículo serán disminuidas a:

- 36 centavos por cada milla manejada para propósitos comerciales,
- 12 centavos por cada milla de uso de su vehículo por razones médicas, y
- 12 centavos por cada milla de uso de su vehículo para determinar los gastos de mudanza.

Contribuciones a un plan de jubilación

Para el 2003, la contribución ha aumentado a 25% de los ingresos de cada uno de sus empleados, y luego podrá deducir la contribución hasta $40,000.

Deducción por la Sección 179

Para el 2003, la deducción por la Sección 179 es $100,000.
La cantidad de la inversión que un negocio pequeño puede deducir inmediatamente aumentó de $25,000 a $100,000 a partir de 2003. La cantidad de la inversión que reúne los requisitos para esta deducción inmediata comienza a disminuir para los negocios pequeños cuya inversión sobrepase los $400,000 (que anteriormente era $200,000). Ambos parámetros están indexados con la inflación a partir del 2004. Estos cambios serán vigentes para los años tributables a partir del 2003, 2004 y 2005.

Tasas de contribuciones sobre el trabajo por cuenta propia.

- La base salarial para la contribución sobre el trabajo por cuenta propia es $87,000.
- Si el ingreso neto del trabajo por cuenta propia es $87,000 o menos, la tasa de contribución sobre el trabajo por cuenta propia para el 2003 es 15.3%.
- Si el ingreso neto del trabajo por cuenta propia es más de $87,000, la tasa de contribución sobre el trabajo por cuenta propia para el 2003 es 2.9% más $10,788.
- Si también tiene salarios sujetos a las contribuciones del seguro social, vea la Publicación 505 para calcular la cantidad.

Multa por impuestos estimados.

La multa por impuestos estimados no aplicará si la cantidad de impuestos por pagar es menos de $1,000.

Impuestos estimados para los que han tratado de cumplir en buena fue (Safe Harbor)

- Para el 2003 la estipulación en las leyes para amparar a quienes han tratado de cumplir en buena fe con los impuestos estimados y que reciben una cantidad grande de ingreso (que no sean granjeros o pescadores) han sido modificados.

- Si su ingreso bruto ajustado para el 2002 fue más de $150,000 ($75,000 si es una persona casada que presenta una declaración por separado en el 2003), tendrá que haber depositado el que sea menor para evitar una multa por impuestos estimados: 90% de sus impuestos esperados para el 2003 o 110% de los impuestos que se muestran en su declaración del 2002.

Lección 2

Formas W-4 que hay que enviar al IRS

Los criterios para las Formas W-4 que hay que enviar al IRS no han cambiado:

- el empleado solicita más de 10 descuentos a la retención, o
- el empleado gana más de $200 semanalmente y solicita estar exento a la retención.

Entrega de Forma 1099 a los contratistas independientes

El mínimo pago requerido durante el año para entregar una forma 1099 a un contratista independiente sigue siendo $600.

Contribuciones al Seguro Social y Medicare

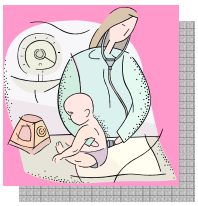
- El límite de contribuciones al Seguro Social sobre salarios para el 2003 es $87,000.
- Las tasas de contribuciones al seguro social siguen siendo 6.2% para el empleado y 6.2% para el empleador (12.4% en total).
- El Medicare es 1.45% para el empleador y para el empleado (2.9% en total). No hay límite de salario.

Límite en salario para la contribución federal por desempleo

La tasa de contribuciones federales por desempleo sigue calculándose sobre los primeros $7,000.

Pago adelantado del crédito por ingresos del trabajo

- Para el 2003 el pago adelantado puede ser hasta $1,528.
- Si durante el año tributable 2003 usted le paga a un empleado ingresos de al menos $29,666 ($30,666 si es casado y presenta junto a su cónyuge), ya no debe continuar efectuando pagos adelantados.



Lección 3

Límite de salario base para el Seguro Social

El límite de salario base para el seguro social en el año 2003 es $87,000.

Contribución federal para el desempleo

- El requisito de contribuciones FUTA sigue siendo $1,500.
- Las tasas de las contribuciones FUTA no han cambiado por bastantes años. Todavía se pagan sobre los primeros $7,000 de salario pagado a cada empleado con tasas de 6.2%, 5.4% de crédito máximo del estado, y 0.8% después del crédito máximo del estado.
- La cantidad que se requiere de depósito sigue siendo $100.

Respuestas

Lección 2

Ejercicio 1

1. Forma SS-4, SOLICITUD PARA EL NÚMERO DE IDENTIFICACIÓN PATRONAL

2. Forma W-4

3. (A) Tarifas del 2003
   (1) Tasas de contribuciones al seguro social
   Porción del empleador _6.2_ %

   Porción del empleado _6.2_ %

   (2) Tasas de contribuciones al Medicare
   Porción del empleador _1.45_ %

   Porción del empleado _1.45_ %

   (B) La base salarial para la contribución al seguro social en el año 2003 es $87,000.

   (C) No hay límite de base salarial para la contribución al Medicare.

4. (A) Forma W-2

   (B) A más tardar el 31 de enero del año siguiente

5. Forma 1099-MISC

6. 30%

7. Forma W-5

8. Formas W-2C y W-3C

Lección 3, Parte 1

Ejercicio 1

Fecha del depósito	Cantidad
5/15/0X	$1,343.82
6/17/0X	2,491.56
7/16/0X	2.241,62
Total	$ 6,077.00

En la página siguiente se muestra una Forma 941 llena.

Ejercicio 2

Contribución al seguro social	$ 0
Contribución al Medicare	0
Contribuciones federales sobre ingresos	$ 8

Ejercicio 3

Fecha límite del depósito	Cantidad	Cantidad mensual
Miércoles 10/9/0X	$10,528.82	10528.82
Miércoles 10/23/0X	10,253.20	$20,782.02
Miércoles 11/6/0X	9,514.50	
Miércoles 11/20/0X	9,975.28	$28,913.52
Miércoles 12/4/0X	9,423.74	
Miércoles 12/18/0X	10,528.82	
Jueves 1/2/0X	10,528.82	
Jueves 1/2/0X	764.00	$21,821.64
Total	$71,517.18	$71,517.18

En las dos páginas siguientes se muestra una Forma 941 llena.

Ejercicio 1 – Lección 3, Parte I

Form **941** (Rev. J...) Department of the Treasury Internal Revenue Service (99)

Employer's Quarterly Federal Tax Return

▶ See separate instructions revised for information on completing this return.

Please type or print.

OMB No. 1545-0029

Enter state code for state in which deposits were made **only** if different from state in address to the right ▶ (see page 2 of instructions).

Name (as distinguished from trade name): Green For Ever, Inc.

Trade name, if any:

Address (number and street): 925 Fern Ave.

Date quarter ended: 6/30/2002

Employer identification number: 10-1234567

City, state, and ZIP code: Augusta, GA 32599

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If address is different from prior return, check here ▶ ☐

IRS Use

If you do not have to file returns in the future, check here ▶ ☐ and enter date final wages paid ▶

If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ▶ ☐

1	Number of employees in the pay period that includes March 12th ▶ 1					
2	Total wages and tips, plus other compensation			2	26830	00
3	Total income tax withheld from wages, tips, and sick pay			3	1972	00
4	Adjustment of withheld income tax for preceding quarters of calendar year			4		
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)			5	1972	00
6	Taxable social security wages	6a 26830 00	× 12.4% (.124) =	6b	3326	92
	Taxable social security tips	6c	× 12.4% (.124) =	6d		
7	Taxable Medicare wages and tips	7a 26830 00	× 2.9% (.029) =	7b	778	07
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax ▶ ☐			8	4104	99
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay $ ____ ± Fractions of Cents $ +.01 ± Other $ ____ =			9		01
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)			10	4105	00
11	**Total taxes** (add lines 5 and 10)			11	6077	00
12	Advance earned income credit (EIC) payments made to employees			12		
13	Net taxes (subtract line 12 from line 11). **If $2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))**			13	6077	00
14	Total deposits for quarter, including overpayment applied from a prior quarter			14	6077	00
15	**Balance due** (subtract line 14 from line 13). See instructions			15		
16	**Overpayment.** If line 14 is more than line 13, enter excess here ▶ $ ____ and check if to be: ☐ Applied to next return **or** ☐ Refunded.					

- **All filers:** If line 13 is less than $2,500, you need not complete line 17 or Schedule B (Form 941).
- **Semiweekly schedule depositors:** Complete Schedule B (Form 941) and check here ▶ ☐
- **Monthly schedule depositors:** Complete line 17, columns (a) through (d), and check here ▶ ☑

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.

(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter
1343.82	2491.56	2241.62	6077.00

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see separate instructions)? ☐ **Yes.** Complete the following. ☑ **No**

Designee's name ▶ **Phone no.** ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature = **Print Your Name and Title** = R.M. Green, Jr. Treas. **Date** =

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher. Cat. No. 17001Z Form **941**

Ejercicio 3 – Lección 3, Parte I

Form **941** (Rev. January 2002) Department of the Treasury Internal Revenue Service (99)

Employer's Quarterly Federal Tax Return

▶ See separate instructions revised 2 for information on completing this return.

Please type or print.

OMB No. 1545-0029

Enter state code for state in which deposits were made **only** if different from state in address to the right ▶ (see page 2 of instructions).

Name (as distinguished from trade name): Paul's Auto Shop, Inc.

Trade name, if any:

Address (number and street): 425 Auto Strip Drive

Date quarter ended: 12/31/2002

Employer identification number: 10-9876543

City, state, and ZIP code: Cando, LA 88877

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If address is different from prior return, check here ▶ ☐

IRS Use

If you do not have to file returns in the future, check here ▶ ☐ and enter date final wages paid ▶

If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ▶ ☐

1	Number of employees in the pay period that includes March 12th ▶ 1					
2	Total wages and tips, plus other compensation			2	206460	00
3	Total income tax withheld from wages, tips, and sick pay			3	40165	00
4	Adjustment of withheld income tax for preceding quarters of calendar year			4		
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions)			5	40165	00
6	Taxable social security wages	6a 206460 00	× 12.4% (.124) =	6b	25601	00
	Taxable social security tips	6c	× 12.4% (.124) =	6d		
7	Taxable Medicare wages and tips	7a 206460 00	× 2.9% (.029) =	7b	5987	34
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax ▶ ☐			8	31588	38
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay $ ____ ± Fractions of Cents $ -.20 ± Other $ ____ =			9		(20)
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions)			10	31588	18
11	**Total taxes** (add lines 5 and 10)			11	71753	18
12	Advance earned income credit (EIC) payments made to employees			12	236	00
13	Net taxes (subtract line 12 from line 11). **If $2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))**			13	71517	18
14	Total deposits for quarter, including overpayment applied from a prior quarter			14	71517	18
15	**Balance due** (subtract line 14 from line 13). See instructions			15		

16 **Overpayment.** If line 14 is more than line 13, enter excess here ▶ $ ____ and check if to be: ☐ Applied to next return **or** ☐ Refunded.

- **All filers:** If line 13 is less than $2,500, you need not complete line 17 or Schedule B (Form 941).
- **Semiweekly schedule depositors:** Complete Schedule B (Form 941) and check here ▶ ☑
- **Monthly schedule depositors:** Complete line 17, columns (a) through (d), and check here ▶ ☐

17 **Monthly Summary of Federal Tax Liability.** Do not complete if you were a semiweekly schedule depositor.

(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see separate instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ **Phone no.** ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature = Paul Potter **Print Your Name and Title** = Paul Potter, Pres. **Date** =

For Privacy Act and Paperwork Reduction Act Notice, see back of Payment Voucher. Cat. No. 17001Z Form **941** (Rev. 1-2002)

Ejercicio 3 – Lección 3, Parte I (continuación)

SCHEDULE B (FORM 941)
(Rev. [illegible])
Department of the Treasury
Internal Revenue Service

5151

Employer's Record of Federal Tax Liability

▶ See Circular E for more information about employment tax returns.

▶ Attach to Form 941 or 941-SS.

OMB No. 1545-0029

Name as shown on Form 941 (or Form 941-SS)	Employer identification number	Date quarter ended
Paul's Auto Shop, Inc.	10 9876543	12/31/2002

You must complete this schedule if you are required to deposit on a semiweekly schedule, or if your tax liability on any day is $100,000 or more. Show tax liability here, **not** deposits. (The IRS gets deposit data from FTD coupons or EFTPS.)

A. Daily Tax Liability—First Month of Quarter

1			8			15			22			29		
2			9			16			23			30		
3			10			17			24			31		
4	10528.82		11			18	10253	20	25					
5			12			19			26					
6			13			20			27					
7			14			21			28					

A Total tax liability for first month of quarter ▶ A 20782 02

B. Daily Tax Liability—Second Month of Quarter

1	9514	50	8			15	9975	28	22			29	9423	74
2			9			16			23			30		
3			10			17			24			31		
4			11			18			25					
5			12			19			26					
6			13			20			27					
7			14			21			28					

B Total tax liability for second month of quarter ▶ B 28913 52

C. Daily Tax Liability—Third Month of Quarter

1			8			15			22			29		
2			9			16			23			30		
3			10			17			24			31		
4			11			18			25					
5			12			19			26					
6			13	10528	82	20			27	11292	82			
7			14			21			28					

C Total tax liability for third month of quarter ▶ C 21821 64

D Total for quarter (add lines **A**, **B**, and **C**). This should equal line 13 of Form 941 (or line 10 of Form 941-SS) ▶ D 71517 18

For Paperwork Reduction Act Notice, see page 2. Cat. No. 11967Q **Schedule B (Form 941) (F[illegible])**

Respuestas

Lección 3, Parte II

Ejercicio 1

(A) $30,600

(B) $244.80

(C) 5/1/0X

(D) $11,200

(E) $89.60

Mr. Wilson's Business		
	Wages subject to FUTA tax	
Employee	1st qtr.	2nd qtr.
R. Riding	$4,500	$2,500
M. Lamb	7,000	—
J. Nimble	3,400	3,400
C. Moon	5,600	1,400
C. Fiddle	4,900	2,100
P. Son	5,200	1,800
Total Wages	$30,600	$11,200 (x.008)

(F) No se requiere depósito para menos de $100.

(G) 90%

Ejercicio 2

(A) 7/31/0X

(B) $101,60

(C) $44.00

En la próxima página se muestra una Forma 940EZ llena.

Ejercicio 2 – Lección 3, Parte II

Form **940-EZ**

Department of the Treasury
Internal Revenue Service (99)

Employer's Annual Federal Unemployment (FUTA) Tax Return

▶ **See separate Instructions for Form 940-EZ for information on completing this form.**

OMB No. 1545-1110

2002

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You must complete this section. ▶

Name (as distinguished from trade name): ACME, INC.

Trade name, if any:

Calendar year: 2002

Address and ZIP code: 123 FIRST ST., CEDAR, MI 49621

Employer identification number: 10 7654321

*Answer the questions under **Who May Use Form 940-EZ** on page 2. If you cannot use Form 940-EZ, you must use Form 940.*

A Enter the amount of contributions paid to your state unemployment fund. (see separate instructions) . . . ▶ $ 401 40

B (1) Enter the name of the state where you have to pay contributions . . . . . ▶ MICHIGAN

(2) Enter your state reporting number as shown on your state unemployment tax return ▶ 12345

If you will not have to file returns in the future, check here (see **Who Must File** in separate instructions) **and complete and sign the return.** ▶ ☐

If this is an Amended Return, check here (see **Amended Returns** on page 2 of the separate instructions) . . . . . ▶ ☐

Part I **Taxable Wages and FUTA Tax**

1	Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees		1	26000	00
2	Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶	2			
3	Payments of more than $7,000 for services. Enter only amounts over the first $7,000 paid to each employee. **(see separate instructions)**	3	7800 00		
4	Add lines 2 and 3		4	7800	00
5	**Total taxable wages** (subtract line 4 from line 1) . . . . . ▶		5	19200	00
6	**FUTA tax.** Multiply the wages on line 5 by .008 and enter here. **(If the result is over $100, also complete Part II.)**		6	145	60
7	Total FUTA tax deposited for the year, including any overpayment applied from a prior year		7	101	60
8	**Balance due** (subtract line 7 from line 6). Pay to the "United States Treasury." . . . . . ▶ If you owe more than $100, see **Depositing FUTA tax** in separate instructions.		8	44	00
9	**Overpayment** (subtract line 6 from line 7). Check if it is to be: ☐ **Applied to next return** or ☐ **Refunded** ▶		9		

Part II **Record of Quarterly Federal Unemployment Tax Liability** (Do not include state liability.) **Complete only if line 6 is over $100.**

Quarter	First (Jan. 1 – Mar. 31)	Second (Apr. 1 – June 30)	Third (July 1 – Sept. 30)	Fourth (Oct. 1 – Dec. 31)	Total for year
Liability for quarter	52.00	49.60	27.60	16.40	145.60

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions page 5)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature ▶ **Title (Owner, etc.)** ▶ **Date** ▶

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ▼ **DETACH HERE** ▼ Cat. No. 10983G Form **940-EZ** (2002)

Form **940-EZ(V)**

Department of the Treasury
Internal Revenue Service

Form 940-EZ Payment Voucher

Use this voucher only when making a payment with your return.

OMB No. 1545-1110

2002

Complete boxes 1, 2, and 3. Do not send cash, and do not staple your payment to this voucher. Make your check or money order payable to the "United States Treasury." Be sure to enter your employer identification number, "Form 940-EZ," and "2002" on your payment.

1 Enter your employer identification number. 10 7654321

2 **Enter the amount of your payment.** ▶ Dollars 44 Cents 00

3 Enter your business name (individual name for sole proprietors). ACME, INC.

Enter your address. 123 FIRST ST.

Enter your city, state, and ZIP code. CEDAR, MI 49621

Respuestas

Lección 4

Ejercicio 1

(A) Haga una marca en las formas que puede presentar electrónicamente hoy día:

___X__ Forma 940

___X__ Forma 941

_____ Declaraciones enmendadas

_____ 941 que se debió presentar hace tres años

___X__ Forma 1065

_____ Forma 1120

(B) Los beneficios de la presentación electrónica son: *conveniencia, rapidez, exactitud y seguridad*

(C) Las opciones de presentación electrónica son: *e-file, en línea y TeleFile*.

Ejercicio 2

(A) EFTPS es el Sistema de pagos electrónicos *(Electronic Federal Tax Payment System*).

(B) Las dos opciones de pago principales bajo el EFTPS son:

Usando el servicio EFTPS en una institución financiera y *EFTPS–Direct*

(C) El EFTPS le da un número de recibo del traspaso electrónico de fondos (Electronic Funds Transfer, o EFT) como registro de su pago.

(D) Cierto o Falso:

__F___ Es requisito que los negocios con más de $500,00 en depósitos al año usen el EFTPS.

Es requisito que los negocios con más de $200,00 en

depósitos al año usen el EFTPS.

__C__ El EFTPS está disponible para todos los contribuyentes que tienen negocio y es el método preferido de pago.

__F_ El único requisito para hacer depósitos usando el EFTPS es tener un número de identificación personal (PIN).

Se necesitan un número de identificación patronal (EIN) y un número de identificación personal (PIN) para hacer depósitos en el EFTPS.

__C___ El EFTPS cuenta con representantes de Servicio al Cliente.

(E) Es posible que los negocios programen instrucciones de pago hasta _120_ días antes de la fecha de vencimiento del impuesto.

Respuestas

Lección 5

Ejercicio 5.1 – Gastos por el uso de la vivienda para fines comerciales

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

▶ See separate instructions.

OMB No. 1545-1266

2002

Attachment Sequence No. 66

Name(s) of proprietor(s): FRANK

Your social security number: 131 00 0001

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	280
2	Total area of home	2	2800
3	Divide line 1 by line 2. Enter the result as a percentage	3	10 %
	• For day-care facilities not used exclusively for business, also complete lines 4–6.		
	• All others, skip lines 4–6 and enter the amount from line 3 on line 7.		
4	Multiply days used for day care during year by hours used per day — 4: hr.		
5	Total hours available for use during the year (365 days × 24 hours) (see instructions) — 5: 8,760 hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6: .		
7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	10 %

Part II Figure Your Allowable Deduction

			(a) Direct expenses		(b) Indirect expenses			
8	Enter the amount from Schedule C, line 29, **plus** any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions						8	30,000 00
	See instructions for columns (a) and (b) before completing lines 9–20.							
9	Casualty losses (see instructions)	9						
10	Deductible mortgage interest (see instructions)	10			10,000	00		
11	Real estate taxes (see instructions)	11			2,500	00		
12	Add lines 9, 10, and 11	12			12,500	00		
13	Multiply line 12, column (b) by line 7			13				
14	Add line 12, column (a) and line 13						14	1,250 00
15	Subtract line 14 from line 8. If zero or less, enter -0-						15	28,750 00
16	Excess mortgage interest (see instructions)	16						
17	Insurance	17			500	00		
18	Repairs and maintenance	18	200	00	2,000	00		
19	Utilities	19			2,200	00		
20	Other expenses (see instructions)	20						
21	Add lines 16 through 20	21	200	00	4,700	00		
22	Multiply line 21, column (b) by line 7			22	470	00		
23	Carryover of operating expenses from 2001 Form 8829, line 41			23				
24	Add line 21 in column (a), line 22, and line 23						24	670 00
25	Allowable operating expenses. Enter the **smaller** of line 15 or line 24						25	670 00
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15						26	28,080 00
27	Excess casualty losses (see instructions)			27				
28	Depreciation of your home from Part III below			28	517	00		
29	Carryover of excess casualty losses and depreciation from 2001 Form 8829, line 42			29				
30	Add lines 27 through 29						30	517 00
31	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 26 or line 30						31	517 00
32	Add lines 14, 25, and 31						32	2,437 00
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to **Form 4684,** Section B						33	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶						34	2,437 00

Part III Depreciation of Your Home

35	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	35	250,000 00
36	Value of land included on line 35	36	40,000 00
37	Basis of building. Subtract line 36 from line 35	37	210,000 00
38	Business basis of building. Multiply line 37 by line 7	38	21,000 00
39	Depreciation percentage (see instructions)	39	2.461 %
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	517 00

Part IV Carryover of Unallowed Expenses to 2003

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	

For Paperwork Reduction Act Notice, see page 4 of separate instructions. Cat. No. 13232M Form **8829** (2002)

Respuestas

Lección 6

RESPUESTAS AL EJERCICIO 1 – Lección 6

(A) (1) Sí
(2) No

(B) En las próximas páginas se muestran las formas llenas.

(C) (1) Tiene que tener matasellos con fecha dentro de un plazo de 21 días después del primer día de trabajo de Tanya – o sea, a más tardar el 23 de julio
(2) Enviado por correo lo más pronto posible.

(D) (1) Sí
(2) No

RESPUESTAS AL EJERCICIO 1 – Lección 6

Form **8850** [redacted]
Department of the Treasury
Internal Revenue Service

Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits

▶ See separate instructions.

OMB No. 1545-1500

Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.

Your name TANYA MICHELLE ELLIS Social security number ▶ 404 00 7755

Street address where you live 233 E. MARKET ST.

City or town, state, and ZIP code WATERLOO, TX 78799

Telephone number (512) 555-1212

If you are under age 25, enter your date of birth (month, day, year) 09/12/1980

Work Opportunity Credit

1 ☐ Check here if you received a conditional certification from the state employment security agency (SESA) or a participating local agency for the work opportunity credit.

2 ☑ Check here if **any** of the following statements apply to you.

- I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the last 18 months.
- I am a veteran and a member of a family that received food stamps for at least a 3-month period within the last 15 months.
- I was referred here by a rehabilitation agency approved by the state or the Department of Veterans Affairs.
- I am at least age 18 but **not** age 25 or older and I am a member of a family that:

  a Received food stamps for the last 6 months **or**

  b Received food stamps for at least 3 of the last 5 months, **but** is no longer eligible to receive them.
- Within the past year, I was convicted of a felony or released from prison for a felony **and** during the last 6 months I was a member of a low-income family.
- I received supplemental security income (SSI) benefits for any month ending within the last 60 days.

Welfare-to-Work Credit

3 ☐ Check here if you received a conditional certification from the SESA or a participating local agency for the welfare-to-work credit.

4 ☑ Check here if you are a member of a family that:

- Received TANF payments for at least the last 18 months, **or**
- Received TANF payments for any 18 months beginning after August 5, 1997, **and** the earliest 18-month period beginning after August 5, 1997, ended within the last 2 years, **or**
- Stopped being eligible for TANF payments within the last 2 years because Federal or state law limited the maximum time those payments could be made.

All Applicants

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ▶ Tanya M. Ellis **Date** 06/26/20XX

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 22851L Form **8850** [redacted]

RESPUESTAS AL EJERCICIO 1 – Lección 6 (continuación)

Form 8850 (Rev. 10-02) Page **2**

For Employer's Use Only

Employer's name WORK IS US CORP. Telephone no. (512) 555-6600 EIN ▶ 74 8906543

Street address 456 W. HIGHWAY 12

City or town, state, and ZIP code WATERLOO, TX 78799

Person to contact, if different from above _____ Telephone no. ( ) -

Street address _____

City or town, state, and ZIP code _____

If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under **Members of Targeted Groups** in the separate instructions), enter that group number (4 or 6) . . . . . ▶ ____

Date applicant:	Gave information	Was offered job	Was hired	Started job
	06/25/20XX	06/26/20XX	06/26/20XX	07/02/20XX

Under penalties of perjury, I declare that I completed this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group or a long-term family assistance recipient. I hereby request a certification that the individual is a member of a targeted group or a long-term family assistance recipient.

Employer's signature ▶ Bill Brown **Title** HR Manager **Date** 06/26/20XX

Privacy Act and Paperwork Reduction Act Notice

Section references are to the Internal Revenue Code.

Section 51(d)(12) permits a prospective employer to request the applicant to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's Federal tax return. Completion of this form is voluntary and may assist members of targeted groups and long-term family assistance recipients in securing employment. Routine uses of this form include giving it to the state employment security agency (SESA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group or a long-term family assistance recipient. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and criminal litigation, to the Department of Labor for oversight of the certifications performed by the SESA, and to cities, states, and the District of Columbia for use in administering their tax laws. In addition, we may disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . 2 hr., 46 min.
Learning about the law or the form . . . . . 36 min.
Preparing and sending this form to the SESA . . . . . 36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

Do not send this form to this address. Instead, see **When and Where To File** in the separate instructions.

Form **8850** [redacted]

RESPUESTAS AL EJERCICIO 1 – Lección 6 (continuación)

Individual Characteristics Form
Work Opportunity and Welfare-to-Work Tax Credits

U.S Department of Labor
Employment and Training Administration

1. CONTROL NO. (For Agency Use Only)

OMB Control No. 1205-0371
Individual Information
(Instructions on the Back)

2. DATE RECEIVED (For Agency Use Only)

3. EMPLOYER NAME/ADDRESS
WORK IS US CORPORATION
456 W. HIGHWAY 12
WATERLOO, TX 78799

4. EMPLOYER FEDERAL ID No.
74-8906543

5. EMPLOYMENT START DATE: 07-02-20XX
Starting Wage: $ 10.00 per hour
POSITION: PRODUCT HANDLER

6. Have you worked for the above employer before?
Yes ___ No ✓

7. NAME OF INDIVIDUAL (Last, First, Middle)
ELLIS, TANYA MICHELLE

8. SOCIAL SECURITY NUMBER: 404-00-7755

The above named individual is determined to have the following characteristics for WOTW Target Group Certification:

9. Age is between 16 - 25?
Yes ✓ No ___
If YES, indicate your "Date of Birth" below:
Date of Birth: SEPTEMBER 12, 1980

10. Is a veteran and a member of a family that received Food Stamps for a period of at least 3 months in the last 15 months.
Yes ___ No ✓
If YES, also complete Box 17.

11. Is a member of a family that received AFDC (TANF) benefits for any 9 months in the last 18 months.
Yes ✓ No ___
If YES, also complete Box 17.

12. Is a member of a family that received Food Stamps for the last 6 months.
Yes ✓ No ___ or
for at least a 3-month period within the last 5 months, BUT is no longer receiving them?
Yes ___ No ___
If YES, to either, also complete Box 17.

13. In the past year has been convicted of a felony or released from prison after a felony conviction.
Yes ___ No ✓
If Yes, complete below.
Date of Conviction _____
Date of Release _____
Total income for the 6 months prior to hire date for all family members living in the same household.
Total Income: _____
(If No income, enter 0 above)
No. of family members living in the same household for the 6 mos., prior to hire date, including yourself:
_____

14. Lives and plans to continue living in a Federal Empowerment Zone, Enterprise or Renewal Community.
Yes ___ No ✓

15. Is receiving or has received Rehabilitation Services through a State Rehabilitation Services program or the Veterans' Administration.
Yes ___ No ✓

16. Received Supplemental Security Income (SSI) benefits for any month ending within the last 60 days.
Yes ___ No ✓

17. If individual is not a primary recipient of benefits, please provide the following:
_____ Name of Primary Recipient
_____ City/State of Benefits

18. Is a member of a family that:
- Has received AFDC/TANF payments for at least the last 18 consecutive months; Yes ✓ No ___ or
- Has received/is receiving AFDC/TANF payments for any 18 months starting after August 5, 1997, and the earliest 18-month period beginning after August 5, 1997, ended within the last 2 years, or Yes ___ No ___ or
- Stopped being eligible for AFDC/TANF payments within the last 2 year because Federal or state law limited the maximum time those payments could be made. Yes ___ No ___

19. SOURCES USED TO DOCUMENT ELIGIBILITY:
Driver's License

Note. I certify that the information is true and correct to the best of my knowledge. I understand, that the information above may be subject to verification. The signature of the party completing this form is required below.

20. SIGNATURE: Tanya M. Ellis

21. DATE: June 26, 20XX

Page 1 of 3

ETA Form 9061 - Rev. July [redacted]