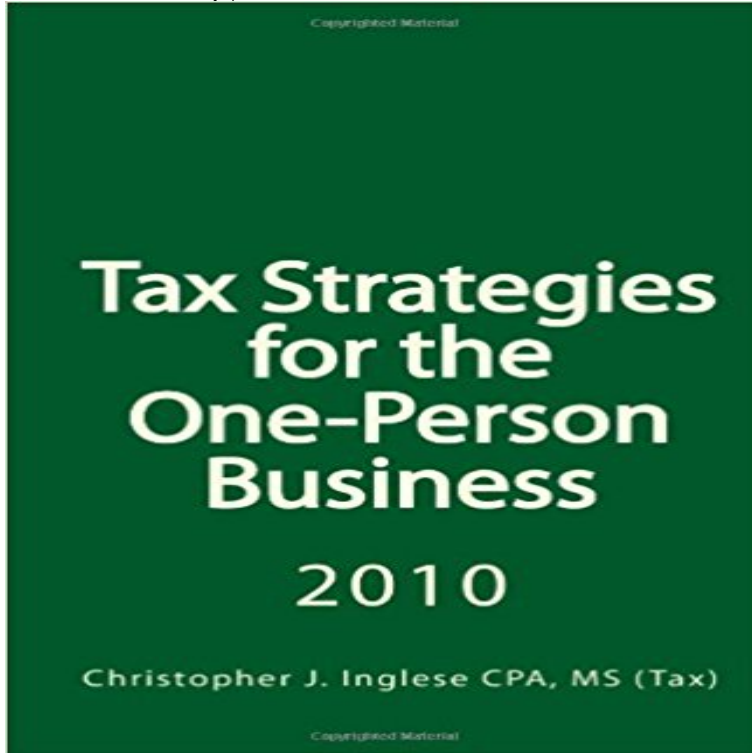


# Tax Strategies for the One-Person Business



You may think that your present tax accountant (assuming you have one) is providing you with all of the tax advice you need. You should think again. The typical tax preparer, and even the average CPA, lacks the graduate tax education and/or professional experience needed to advise you of all the tax-saving strategies available to the one-person business. Most tax preparers spend their time just recording the past and filling out tax forms. Unfortunately, you are ultimately responsible for reducing your own taxes. Here are just a few examples of how this book might help save you hundreds, if not thousands, of tax dollars each year: + Determine whether your business should incorporate or if your LLC should elect to be taxed as a C or an S Corporation. + Save self-employment tax (payroll tax) by paying yourself a low, but reasonable, S Corporation salary. + Contribute up to 100% of your earnings, or your employee-spouses earnings, to a one-person 401k plan. + Avoid estimated tax filings and penalties by having the safe harbor amount of taxes withheld from your salary. + Consider a Section 444 fiscal year-end election to possibly defer taxes and improve personal tax planning.

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