



Tax Strategies for the One-Person Business: 2015 / 2016

Christopher J. Inglese CPA

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If you think that your present tax accountant (if you have one) is providing you with all of the tax planning advice you need, then 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 unfortunately spend their time just recording the past and filling out tax forms. You are therefore the person ultimately responsible for reducing your own tax burden. Here are just a few examples of how **TAX STRATEGIES FOR THE ONE-PERSON BUSINESS (2015 / 2016)** might help you save hundreds, if not thousands, of tax dollars each year - + Determine whether your business should incorporate, or if your LLC should make an election to be taxed as a regular C corporation or an S Corporation. + Save self-employment tax (Social Security Tax, Medicare Tax and Obamacare Tax) by paying yourself a low, but "reasonable", salary from your S Corp. + Contribute up to 100% of your earnings, and/or your employee-spouse's earnings, to a one-person 401k plan. + Avoid making "quarterly" estimated tax payments, and incurring penalties, by having the "safe harbor" amount of taxes withheld from your yearly salary. + Consider a Section 444 fiscal year election to possibly defer taxes and improve personal tax planning.

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