

**HARLESS & ASSOCIATES, CPAs**  
**Certified Public Accountants**

**Small Business Pre-Appointment Checklist**

<b>INCOME</b>		<b>Completed</b>
1.	Gross receipts from sales or services	_____
2.	Sales records (for accrual based taxpayers)	_____
3.	Inventory (if applicable) <ul style="list-style-type: none"><li>• Beginning inventory</li><li>• Inventory purchases</li><li>• Ending inventory</li><li>• Items removed for personal purposes</li></ul>	_____ _____ _____ _____
4.	Returns and allowances	_____
5.	Business checking/savings account interest (1099-INT or statement)	_____
6.	Other income	_____
<b>EXPENSE</b>		<b>Completed</b>
1.	Advertising	_____
2.	Transportation and travel expenses <ul style="list-style-type: none"><li>• Local Transportation<ul style="list-style-type: none"><li>○ Business trip (mileage) log</li><li>○ Contemporaneous log or receipts for public transportation, parking, and tolls</li></ul></li><li>• Travel away from home<ul style="list-style-type: none"><li>○ Airfare or mileage/actual expense if drove</li><li>○ Hotel</li><li>○ Meals, trips</li><li>○ Taxi, tips</li><li>○ Internet connection (hotel, Internet café, etc.)</li><li>○ Other</li></ul></li></ul>	_____ _____ _____ _____ _____ _____
3.	Commissions paid to subcontractors <ul style="list-style-type: none"><li>• File Form 1099-MISC and 1096 as necessary</li></ul>	_____
4.	Depreciation <ul style="list-style-type: none"><li>• Cost and acquisition date of assets</li><li>• Sales price and disposition date of any assets sold</li></ul>	_____ _____
5.	Fringe Benefits <ul style="list-style-type: none"><li>• Employer-paid pension/profit sharing contributions</li><li>• Employer paid HAS contributions</li><li>• Employer-paid health insurance premiums</li><li>• Cost of other fringe benefits</li></ul>	_____ _____ _____ _____
6.	Business Insurance <ul style="list-style-type: none"><li>• Casualty loss insurance</li><li>• Errors and omissions</li><li>• Other</li></ul>	_____ _____ _____

**EXPENSE**

**Completed**

7.	Interest Expense	_____
8.	Legal fees	_____
9.	Office Supplies	_____
	• Pens, paper, staples, etc.	_____
	• Other consumables	_____
10.	Rent expense	_____
	• Office space rent	_____
	• Business-use vehicle lease expense	_____
	• Other	_____
11.	Office-in-home	_____
	• Square footage of office space (hours of use for daycare business, only square footage is required for the new standard office-in-home deduction)	_____
	• Total square footage of home (not applicable for daycare business)	_____
	• Mortgage interest or rent paid	_____
	• Utilities	_____
12.	Wages paid to employees	_____
	• Form W-2 and W-3	_____
	• Federal and state payroll returns (Form 940, etc.)	_____
13.	Other expenses	_____
	• Repairs, maintenance of office facility, etc.	_____
	• Other business related expenses	_____