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¿QUIEN?

- PUEDE
- DEBE
- DEBERÍA

¿POR QUÉ?

- **DESARROLLO FINACIERO**
  - **–PODER TRABAJAR**
    - **PROTECCIÓN**

QUIENES NECESITAN REGISTRAR COMPAÑIA

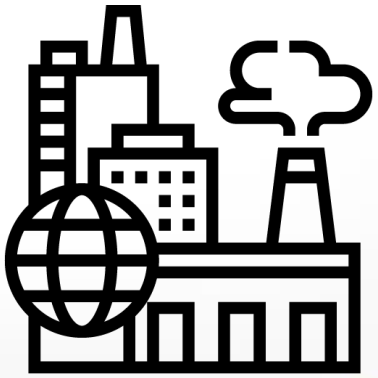
INMIGRANTE

REGISTRO DE COMPANIA

TRABAJO

VISA DE INERSIONISTA

EMPRESARIO



ENTIDADES Y CORPORACIONES

Pequeños y Medianos Negocios/Empresas

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OBJETIVOS DEL CURSO

Identificar las características, ventajas y desventajas de cada tipo de estructura comercial:

- Sole Proprietorship
  - Single Member Limited Liability Company (SMLLC)
    - Partnerships
      - Limited Liability Company (LLC)
        - C-corporation
          - S-corporation

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¿CUÁL ES LA ENTIDAD ADECUADA?

PREGUNTAS

¿Para Qué? ¿Por Qué? ¿Donde?

¿CUÁL ES LA ENTIDAD ADECUADA?

Para Qué Abrir una Empresa?

SER Empresario?

SER Emprendedor?

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¿CUÁL ES LA ENTIDAD ADECUADA?

¿Por Qué Quiere Abrir Una Empresa?

¿Crear su Empleo?

o

¿Crear Empleos?

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¿DÓNDE SERÁ?

- *Lugar? Dirección?*

- Oficina física
- Actividad Principal
- Solo o con Socios

PUNTOS DE REFLEXIÓN

- Abrir una compañía en la mayoría de los lugares es complicado y suele ser arriesgado.
  - ***¿Como podrá ser en los Estados Unidos?***
    - **¿Cuánto debo tener para abrir una compañía?**
      - **¿Aumento mis Obligaciones?**
        - **¿Tengo mejores beneficios?**
          - **¿Tengo mayores ganancias?**

¿QUÉ ES LO QUE NECESITA SABER?

Los puntos significativos de cada una de las entidades comerciales, "Estructuras Legales":

- **Tributación:** Los impuestos sobre las ganancias se pagan a través de las declaraciones de impuestos individuales y corporativas.
- **Responsabilidad y Riesgo**: La responsabilidad por daños a otra persona o propiedad, o disputas contractuales. Riesgo sobre las propiedades personales.
- **Gestión:** Autoridad y Responsabilidad en la toma de decisiones.
- **Continuidad y Transferibilidad:** Tiempo de existencia de un negocio y valor de mercado transferible.
- **Gastos y Formalidades:** Inversión, Costos, responsabilidad legal, grado de complejidad. Formalidades locales, Estatales y Federales.

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GENERALIDADES

Factores Esenciales A Tomar En Cuenta:

- **Único Dueño:** No rinde cuentas a nadie y no comparte con nadie, asume total riesgo, ganancia o perdida
- **Socios:** Número de propietarios o socios. Participación al capital y % …
- **Nacionales o Extranjeros:** Socios extranjeros o residentes de USA.
- **Elementos de inversión:** Dinero, Saber-Hacer, propiedades invertidas.
- **Tipo de Negocio:** Servicio o Producto. (Producción o reventas)
- **Lugar de operación:** Internet o Físico.
- **Fecha de Iniciación.**

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CARACTERÍSTICAS

Cada Entidad Se Caracteriza Por:

- **Nombre:** Nombre de la entidad y/o Nombre comercial
- **Actividad:** El tipo de actividad es importante al registrar y cuando tributa.
- **Mercado:** Local, Región, Estatal, Nacional o Global.
- **Medio Ambiente:** Obligaciones ambientales y de Seguridad.
- **Localización:** La localización es importante para el desarrollo del negocio.
- **Operacional:** Internet o Físico.

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FEDERAL Y ESTATAL

Obligaciones Estatales Y Federales De Cada Entidad:

- **Federal:**
  - Registro en el Servicio del EIN (Employment Identity Number)
  - Si Empleados:
    - Declaraciones anuales, trimestrales y mensuales
- **Estatal:**
  - Registro de la Entidad en el Servicio de Corporaciones de la Secretaria del Estado donde reside.
  - Registro en el Servicio Rentas Internas (Estado Revenue Service)
  - Registro en el Servicio de Desempleo del Estado (si W-2)
  - Registro en el servicio de Compensación del Trabajador (si empleados)
  - Declaraciones anuales, trimestrales y mensuales
- **Locales**:
  - Permisos y autorizaciones de actividad y practica
    - Renovación anual

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FEDERAL Y ESTATAL

Obligaciones Tributaria Federal y Estatal de cada Entidad:

- **Federal:**
  - Según la entidad deberá declarar en un formulario especifico;
    - 1040, 1065, 1120, 1120-S, 1041 y 990
  - Si tiene empleados y/o subcontratistas deberá llenar las declaraciones;
    - Al empezar: W4, W9, Final del año: W-2, W-3, 940, 941, 943, 1099-NEC, 1099-Misc, 1096
- **Estatal:**
  - Según el Estado donde reside la Entidad, deberá llenar el formulario correspondiente al formulario federal
  - Si vende servicios o productos debe registrar al “Sales Tax” debe llenar una declaración mensualmente o trimestral
  - Si tiene empleados debe declarar trimestral y mensual Desempleo y Compensación del trabajador

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ENTIDADES SOCIALES Y ECONÓMICAS

- **Cualquier entidad que usted elija debe tener consciente que tiene una influencia sobre la vida social y económica de su comunidad, Regional, Nacional e Internacional…**

- **SOLE PROPRIETORSHIP**

TRABAJADOR INDEPENDIENTE (CONTRACTOR)

- Es un trabajador por cuenta propia que está registrado en el IRS con un **#EIN** (Employer Identification Number)

SOLE PROPRIETORSHIP

Es La Forma Más Básica De Iniciar Un Negocio:

- **Dueño:** ***Responsabilidad Ilimitada***.
- Declara Impuestos en forma 1040 – anexo C – QBI.
- Control total del negocio y del dinero.
- Forma simple de iniciar el negocio.
- Costo de formación relativamente bajo.
- Necesita poco dinero de iniciación.

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SOLE PROPRIETORSHIP

Cual Es **Nivel De Riesgo** Y De **Responsabilidad Judicial**:

- Las propiedades personales y el negocio están en ***máximo en riesgo*.**
- Puede ser víctima de una demanda.
- El valor de los impuestos es el más alto.
- Declaración de Impuestos ***dentro de la planilla personal***.
- No es favorable presentar el negocio y lo personal en una sola planilla.
- ***Alta probabilidad de ser auditado por IRS.***

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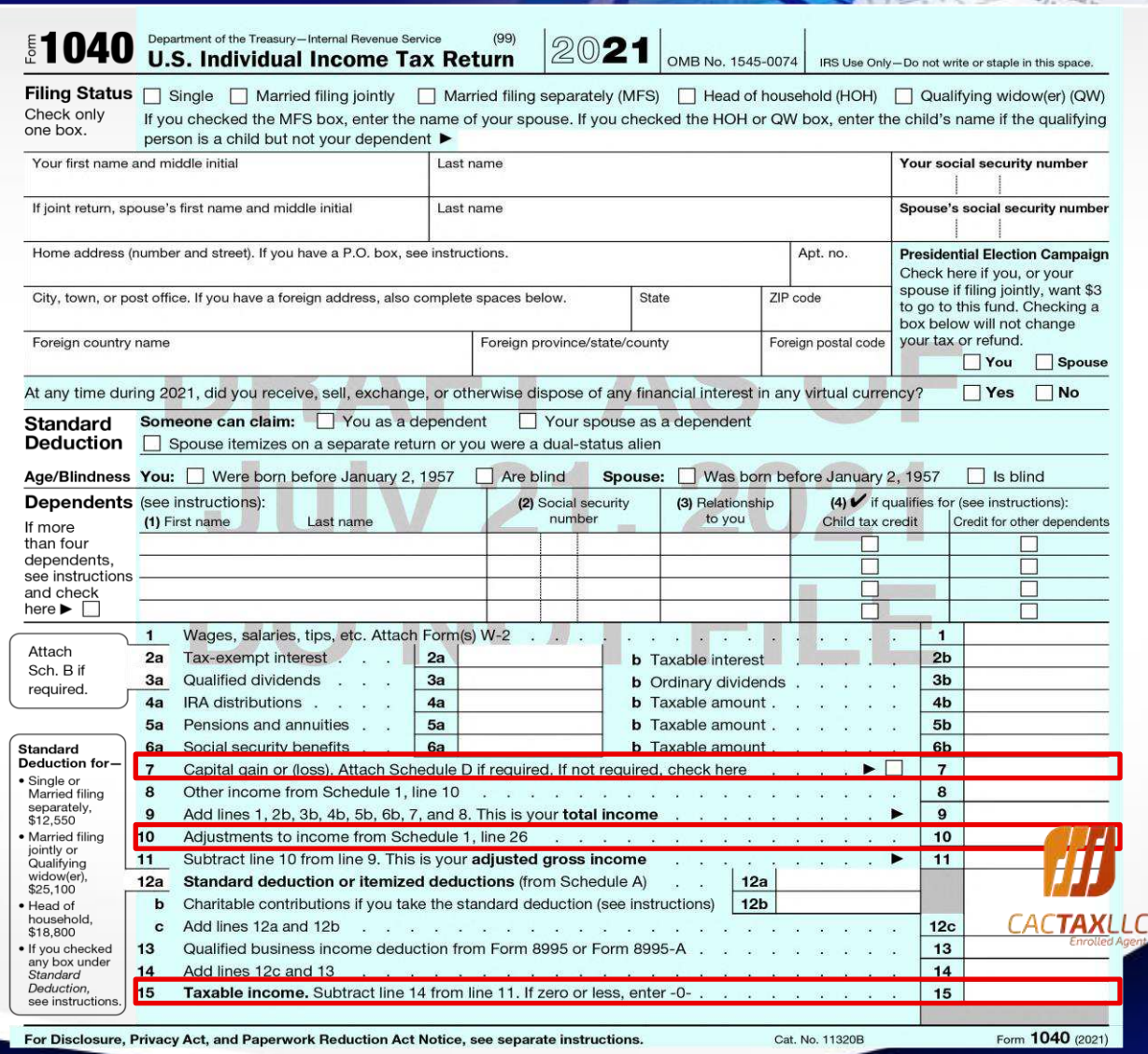
SOLE PROPRIETORSHIP

Reporta Ingresos en:

- Formulario 1040
- Impuesto Federal



Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ►

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	
Foreign country name	Foreign province/state/county / Foreign postal code	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ► ☐

(1) First name / Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

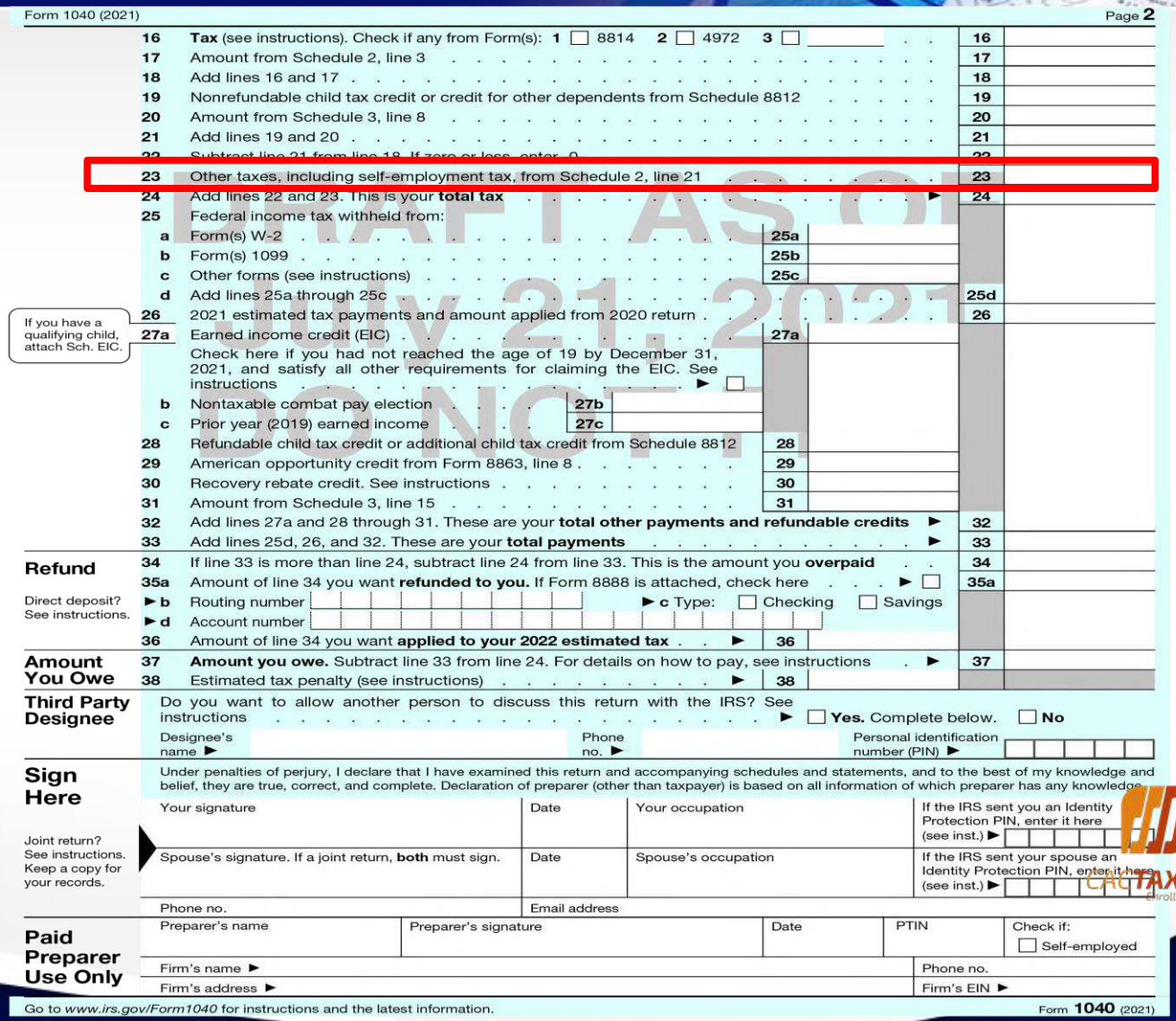
1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐			7	
8	Other income from Schedule 1, line 10			8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ►			9	
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your **adjusted gross income** ►			11	
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a			
b	Charitable contributions if you take the standard deduction (see instructions)	12b			
c	Add lines 12a and 12b			12c	
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12c and 13			14	
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-			15	

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

SOLE PROPRIETORSHIP

Reporta Ingresos:

– **Impuesto al Empleo por Cuenta Propia (SE)**



Form 1040 (2021) Page 2

	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16
	17	Amount from Schedule 2, line 3		17
	18	Add lines 16 and 17		18
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812		19
	20	Amount from Schedule 3, line 8		20
	21	Add lines 19 and 20		21
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23
	24	Add lines 22 and 23. This is your **total tax**	►	24
	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c		25d
	26	2021 estimated tax payments and amount applied from 2020 return		26
If you have a qualifying child, attach Sch. EIC.	27a	Earned income credit (EIC)	27a	
		Check here if you had not reached the age of 19 by December 31, 2021, and satisfy all other requirements for claiming the EIC. See instructions ► ☐		
	b	Nontaxable combat pay election	27b	
	c	Prior year (2019) earned income	27c	
	28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Recovery rebate credit. See instructions	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits**	►	32
	33	Add lines 25d, 26, and 32. These are your **total payments**	►	33
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ► ☐		35a
Direct deposit? See instructions.	►b	Routing number ► c Type: ☐ Checking ☐ Savings		
	►d	Account number		
	36	Amount of line 34 you want **applied to your 2022 estimated tax** ►	36	
Amount You Owe	37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions	►	37
	38	Estimated tax penalty (see instructions) ►	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions ► ☐ **Yes.** Complete below. ☐ **No**

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

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ►
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ►
Phone no.	Email address		

Paid Preparer Use Only

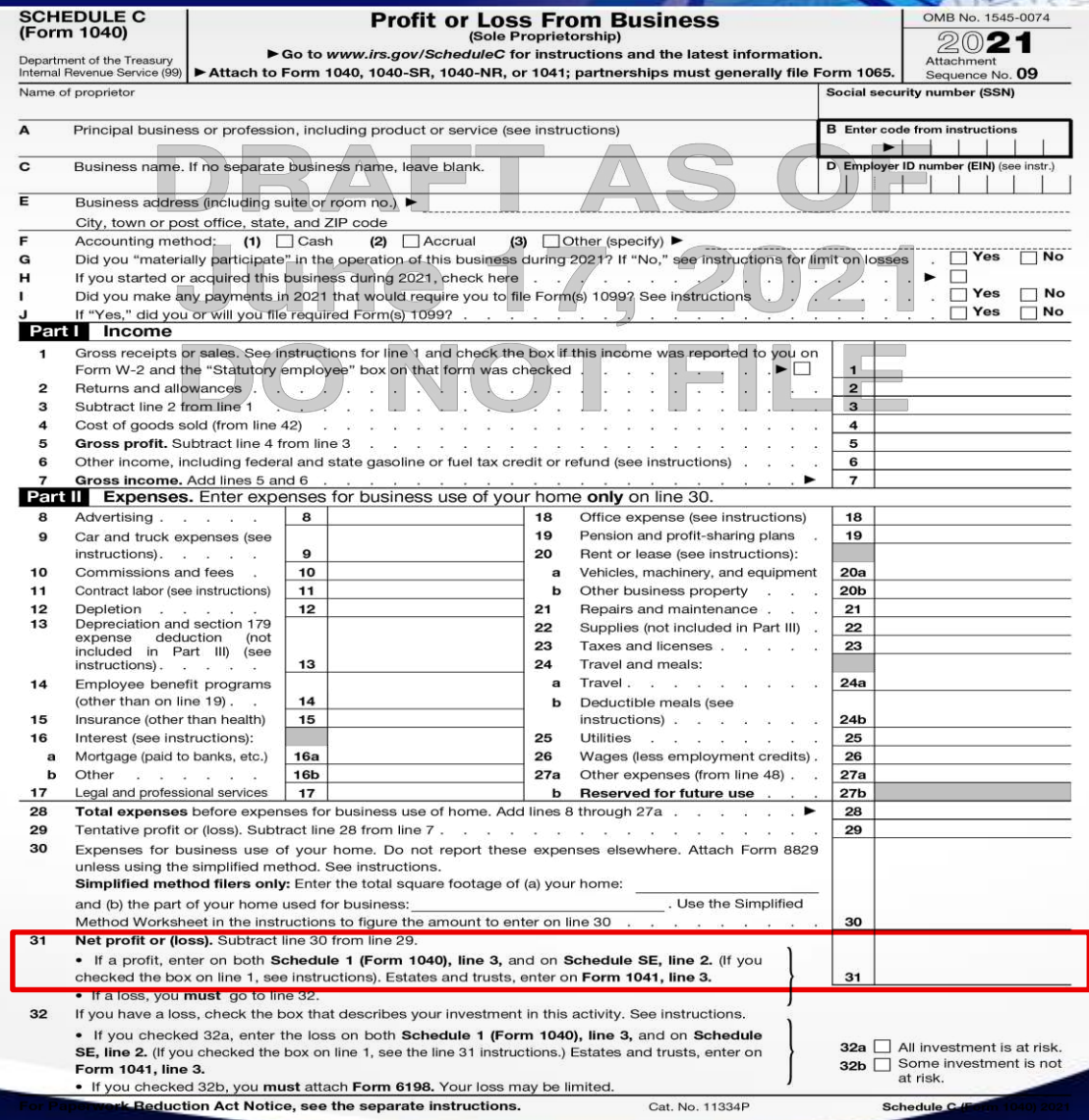
Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ►				Phone no.
Firm's address ►				Firm's EIN ►

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2021)

SOLE PROPRIETORSHIP

Reporta el Resultado de la Actividad en :

– Schedule **C** , **F** y **E**



SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)
► Go to *www.irs.gov/ScheduleC* for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074
2021
Attachment Sequence No. 09

Name of proprietor | Social security number (SSN)

A Principal business or profession, including product or service (see instructions) | B Enter code from instructions ►

C Business name. If no separate business name, leave blank. | D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ►
City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2021, check here . . . ► ☐

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . ☐ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? . ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ► ☐	1
2	Returns and allowances	2
3	Subtract line 2 from line 1	3
4	Cost of goods sold (from line 42)	4
5	**Gross profit.** Subtract line 4 from line 3	5
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7	**Gross income.** Add lines 5 and 6 ►	7

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ►	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11334P Schedule C (Form 1040) 2021

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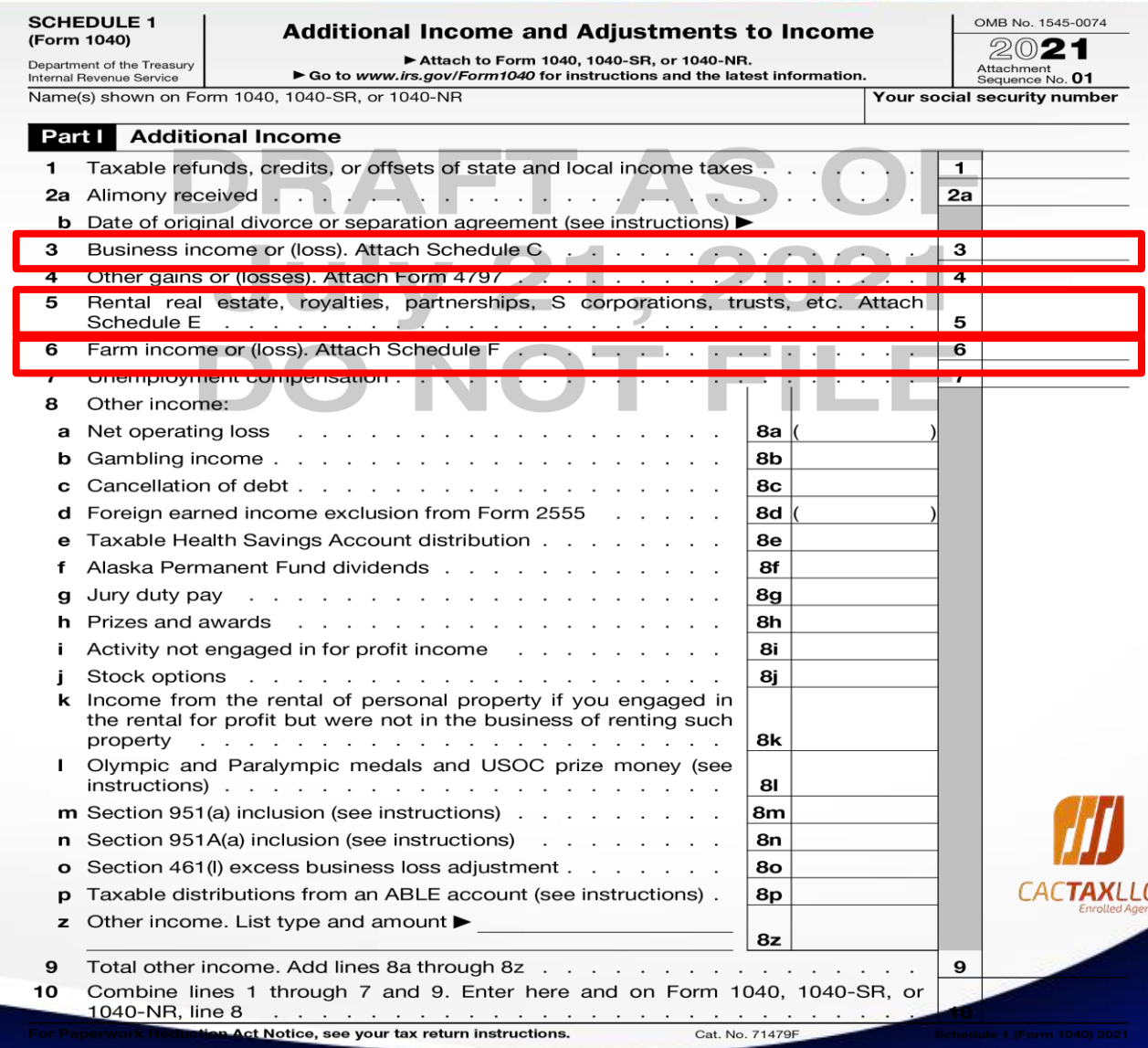
SOLE PROPRIETORSHIP

Reporta Ajustes en:

- Schedule 1 (Adjustments)
- Impuesto al Empleo por Cuenta Propia, Inversionista y Agricultor



SCHEDULE 1 (Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2021
Attachment Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1
2a	Alimony received		2a
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C		3
4	Other gains or (losses). Attach Form 4797		4
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5
6	Farm income or (loss). Attach Schedule F		6
7	Unemployment compensation		7
8	Other income:		
a	Net operating loss	8a ( )	
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d ( )	
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ►	8z	
9	Total other income. Add lines 8a through 8z		9
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10

DRAFT AS OF 11-21-2021
DO NOT FILE

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2021

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SOLE PROPRIETORSHIP

Forma De Tributar

- ***Forma 1040***
- Schedule **C**

Profit →

Self Employment Tax.
- 12.4% en los primeros $160,200.
- 2.9% en el ingreso ilimitado
- Federal Tax de acuerdo al ingreso y al estado civil de presentación.

EMPLEADOS
W-2 Únicamente para los empleados
Taxes (SUTA – FUTA)

Subcontratistas
1099 NEC

Sección 199A
QBI 20% Deducción, ciertas Condiciones aplican

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Enrolled Agent

L.L.C.

- COMPAÑÍA A RESPONSABILIDAD LIMITADA

ÚNICO MIEMBRO

- SINGLE MEMBER LIMITED LIABILITY COMPANY

- SMLLC

Single Member Limited Liability Company (SMLLC)

Negocio Separado Y Protección A Las Propiedades Personales*

- **Único Miembro**: Responsabilidad limitada a su participación.
  - Las propiedades personales separadas del negocio.
  - Las demandas van a nivel del negocio no a lo personal.
- **Impuestos:** El valor de los impuestos es el más alto, tributa igual que un "Sole Proprietorship".
  - SMLLC declara en el Schedule C, E y F.
- ***Casados deben presentar la Forma 1065***

- *extranjeros NO tiene protección

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Single Member Limited Liability Company (SMLLC)

La Responsabilidad es Limitada

- ***Responsabilidad limitada***: La responsabilidad es consecuente a las firmas.
- Entidad de paso (Pass-through) – Impuestos 1040 – QBI.
- Control total del negocio y el dinero.
- Costos altos de formación.
- Dinero de iniciación.

CACTAXLLC
Enrolled Agent

Single Member Limited Liability Company (SMLLC)

La Responsabilidad es Limitada

- Las propiedades personales en el negocio están en riesgo.
- Puede ser víctima de una demanda.
- El valor de los impuestos es el más alto.
- Declaración de Impuestos dentro de la declaración personal.
- No es adecuado presentar el negocio y lo personal en una sola planilla.
- ***Alta probabilidad de ser auditado por el IRS***.

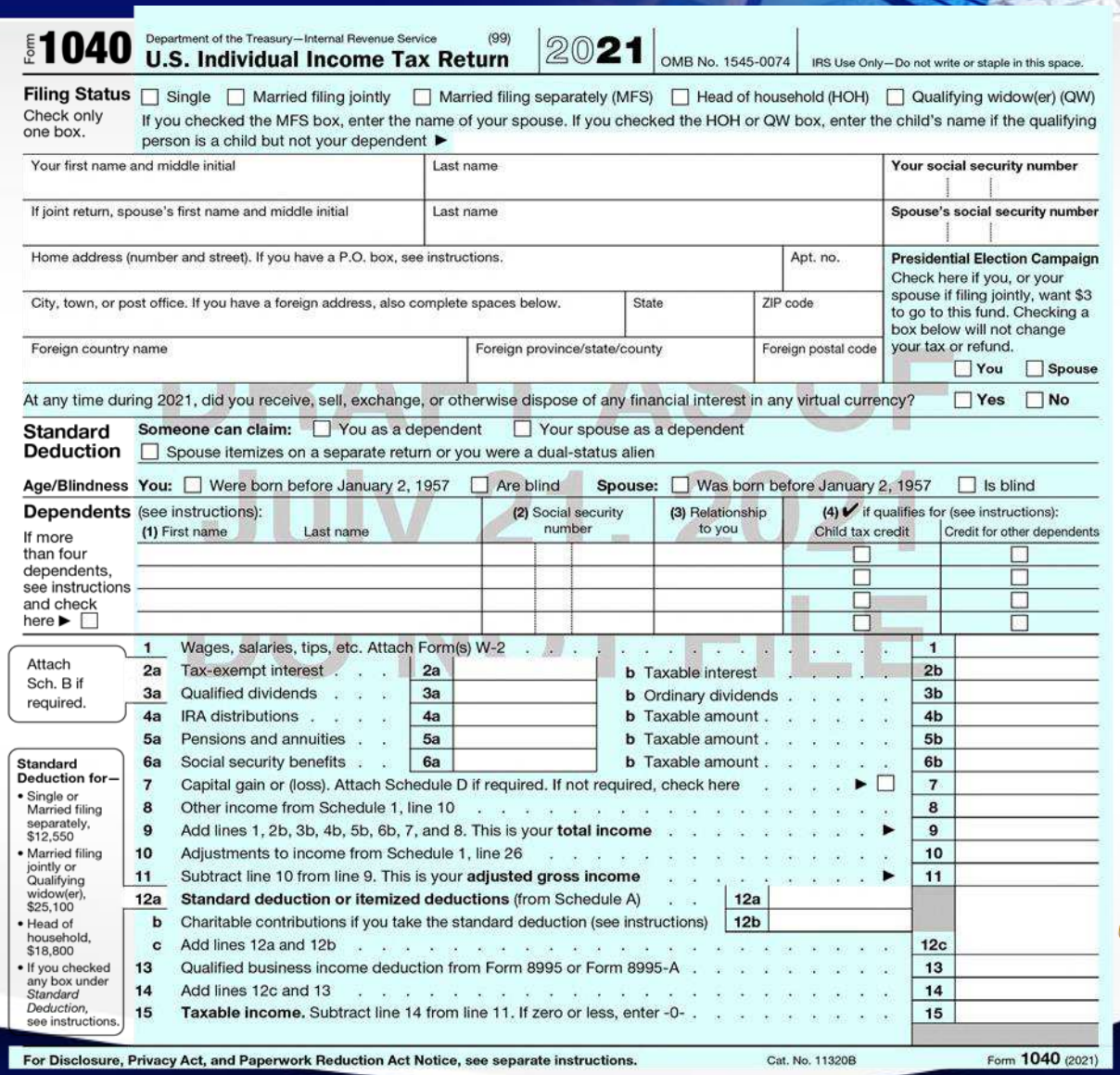
CACTAXLLC
Enrolled Agent

Single Member Limited Liability Company (SMLLC)

Entidad no reconocida por el IRS a efectos fiscales

Reporta Ingresos:

- **Formulario 1040**
- **Impuesto al Empleo por Cuenta Propia**
- **Impuesto Federal**



Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial | Last name | **Your social security number**
If joint return, spouse's first name and middle initial | Last name | **Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions. | Apt. no. | **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code
Foreign country name | Foreign province/state/county | Foreign postal code

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7	
8	Other income from Schedule 1, line 10			8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶			9	
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶			11	
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a			
b	Charitable contributions if you take the standard deduction (see instructions)	12b			
c	Add lines 12a and 12b			12c	
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12c and 13			14	
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-			15	

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

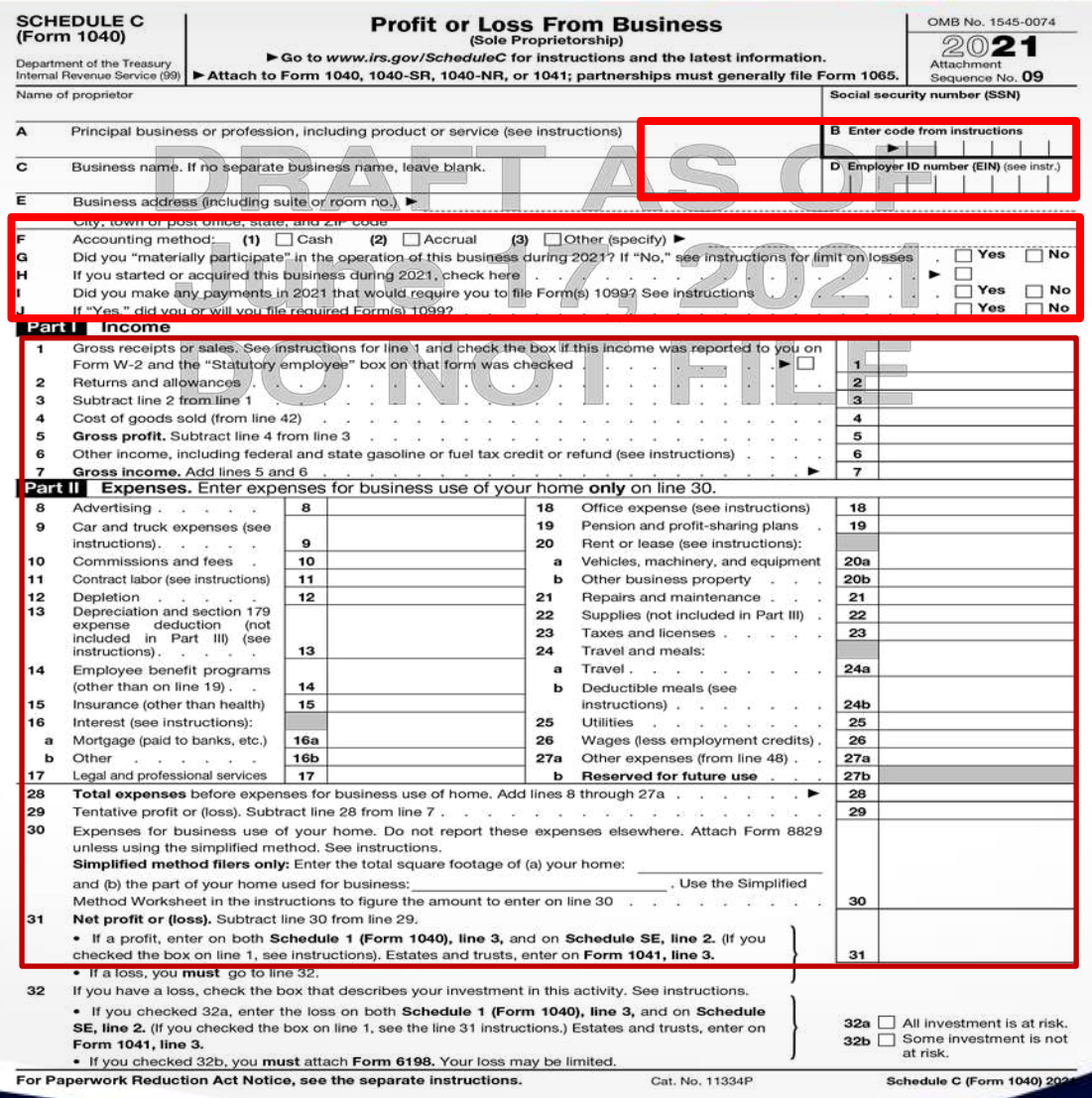
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

CACTAXLLC Enrolled Agent

Single Member Limited Liability Company (SMLLC)

Forma de Reportar:

- **Schedule C**
- **Forma 1040**
- **Impuesto al Empleo por Cuenta Propia**
- **Impuesto Federal**



SCHEDULE C (Form 1040)
Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)
► Go to *www.irs.gov/ScheduleC* for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074
2021
Attachment Sequence No. 09

Name of proprietor — Social security number (SSN)

A Principal business or profession, including product or service (see instructions) — B Enter code from instructions

C Business name. If no separate business name, leave blank. — D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☐ Yes ☐ No

H If you started or acquired this business during 2021, check here ► ☐

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ► ☐	1
2	Returns and allowances	2
3	Subtract line 2 from line 1	3
4	Cost of goods sold (from line 42)	4
5	**Gross profit.** Subtract line 4 from line 3	5
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7	**Gross income.** Add lines 5 and 6 ►	7

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ►	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11334P Schedule C (Form 1040) 2021

DRAFT AS OF JANUARY 14, 2021 DO NOT FILE

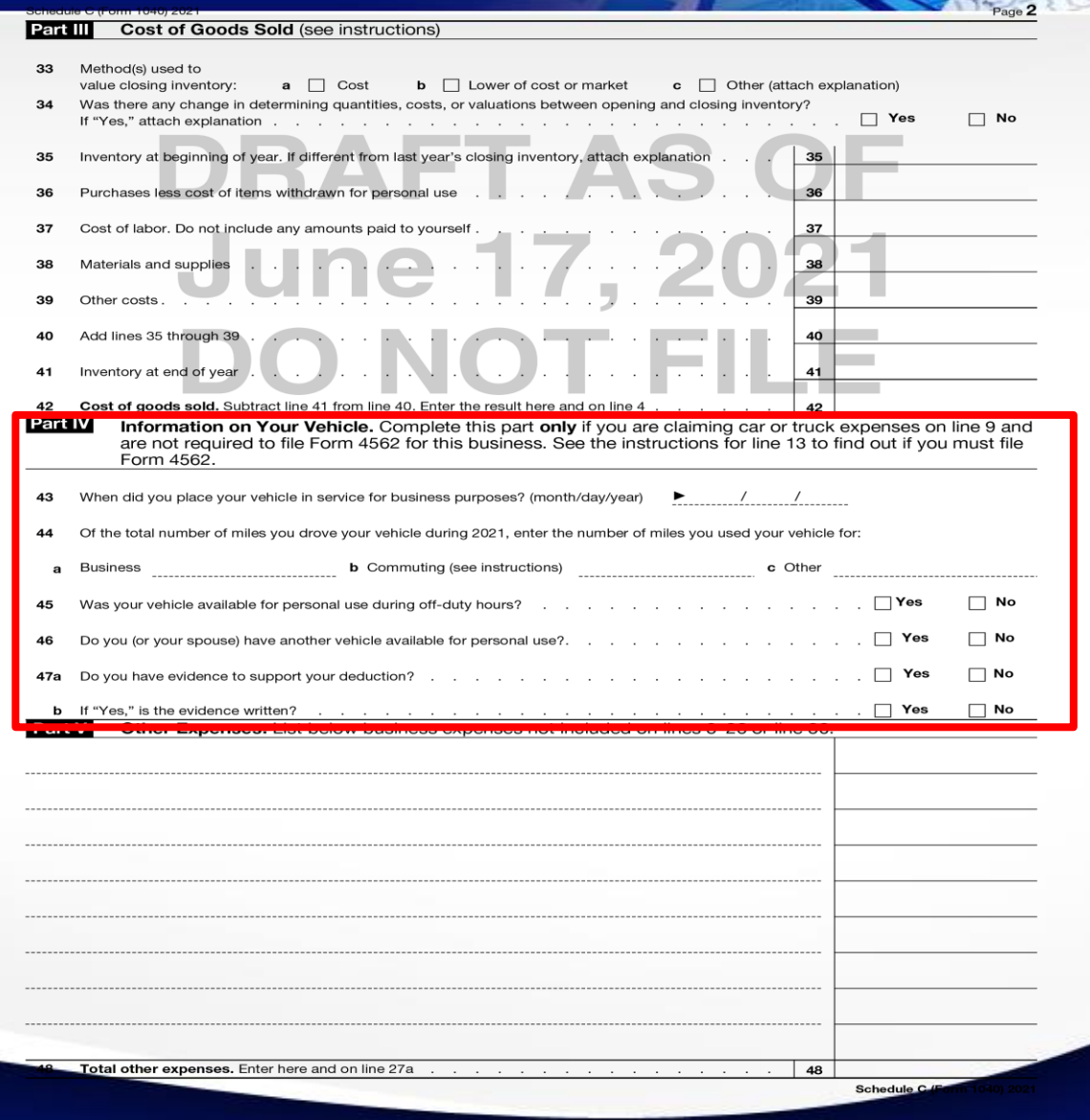
CACTAXLLC Enrolled Agent

Single Member Limited Liability Company (SMLLC)

Solo y unicamente gastos profesionales necesarios y razonables son autorizados

Reporta Gastos:

- Schedule C
- Impuesto al Empleo por Cuenta Propia
- Impuesto Federal



Schedule C (Form 1040) 2021 Page 2

Part III **Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . 35

36 Purchases less cost of items withdrawn for personal use . . . 36

37 Cost of labor. Do not include any amounts paid to yourself . . . 37

38 Materials and supplies . . . 38

39 Other costs . . . 39

40 Add lines 35 through 39 . . . 40

41 Inventory at end of year . . . 41

42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4 . . . 42

DRAFT AS OF June 17, 2021 DO NOT FILE

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ► / /

44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on line 27a . . . 48

Schedule C (Form 1040) 2021

CACTAXLLC Enrolled Agent

Single Member Limited Liability Company (SMLLC) "NO RESIDENTE"

Forma de Tributar

- Forma 1040
- ***Schedule C***

Miembro
Profit

Self Employment Tax.
12.4% en los primeros $160,200.
2.9% en el ingreso ilimitado.
Federal Tax de acuerdo al ingreso y al estado civil de presentación.

Puede ser:
Elegida para Tributar como S-Corp (Forma 2553).
Clasificación de Entidad como C-Corp (Forma 8832).
Cualquiera de las dos opciones dura 5 años.

EMPLEADOS
W-2 Únicamente para los empleados
Tax (SUTA – FUTA)
Subcontratistas
1099-NEC

Sección 199A
QBI 20% Deducción
Condiciones aplican

CACTAXLLC
Enrolled Agent

Extranjeros NO Residentes deben llenar formulario 5472

Limited Liability Company de un solo Miembro No-Residente en U.S.

Deben informar en un formulario 1120.

- El miembro debe informar en el formulario 5472
- El miembro debe declarar sus ingresos en un formulario 1040-NR

- SOCIEDADES
- PARTNERSHIPS

SOCIEDADES / PARTNERSHIP

Sociedades de Hecho:

Se conoce como **sociedad de hecho** (PA) aquella agrupación que no está constituida bajo ningún tipo en particular y que no tiene una instrumentación. –

Se trata, por lo tanto, de una unión de **facto** entre dos o más personas o entidades para explotar de manera común una actividad comercial.

CACTAXLLC
Enrolled Agent

MIEMBROS ASOCIADOS/PARTNERS

No Existe Ninguna Protección de Propiedades a los Miembros

- **Miembros**: **Responsabilidad Ilimitada.**
- **Entidad de paso** (Pass-through) – Impuestos 1040 – QBI.
- **Control** compartido del negocio y el dinero.
- Requiere tener **Partnership Agreement** (Abogado).
- Costo de formación relativamente alto.
- Dinero de iniciación.

CACTAXLLC
Enrolled Agent

PARTNERSHIP

No existe W-2 (Salarios) para los Miembros

- **Miembros**: Pueden Recibir Pagos Garantizados.
- **Utilidad Generada** mediante Schedule K-1.
- **Pago de Impuesto** Empleo por Cuenta Propia al 100%.
- **Pago de Impuestos Federales**.
- **Entidad** Obsoleta.
- **Extremadamente Costosa**.

CACTAXLLC
Enrolled Agent

PARTNERSHIP

- Los socios/Partners son responsables de todo y asumen jurídicamente y fiscalmente cualquier deuda o responsabilidad de la sociedad.
- Cualquier propiedad personal puede ser requisicionada en caso de demanda

CACTAXLLC
Enrolled Agent

PARTNERSHIP

Forma de Tributar

- **Forma 1065**
- Schedule **K-1**

Miembros
Profit
Pagos Garantizados

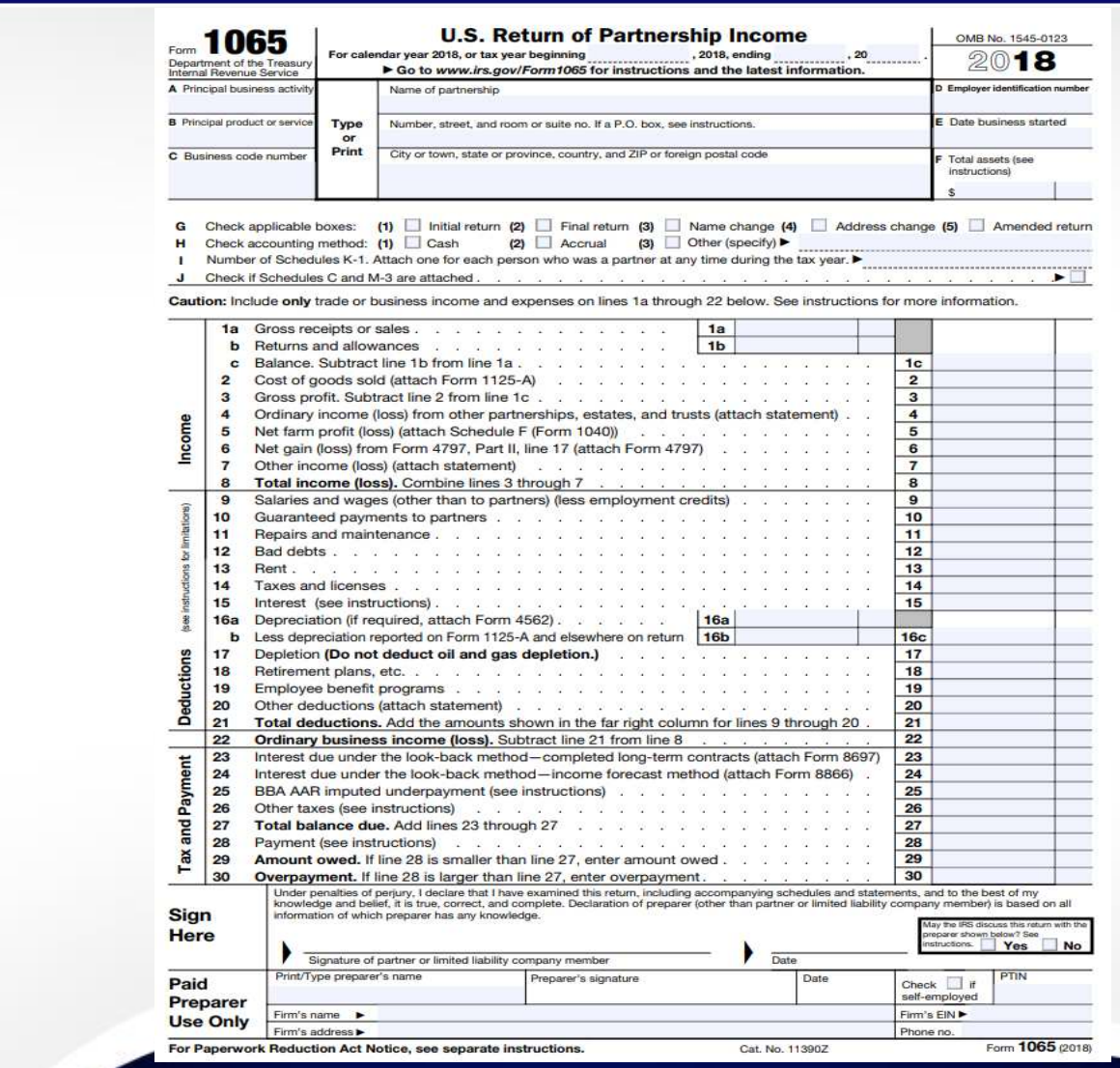
Self Employment Tax.
15.3% en los primeros $160,200.
2.9% en el ingreso ilimitado.
Federal Tax de acuerdo al ingreso y al estado civil de presentación.

Sección 199A
QBI 20% Deducción
Condiciones aplican

EMPLEADOS
W-2 Únicamente para los empleados
Tax (SUTA – FUTA)
Subcontratistas
1099NEC

CACTAXLLC
Enrolled Agent

SOCIEDADES / PARTNERSHIP



Form **1065** — Department of the Treasury, Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2018, or tax year beginning , 2018, ending , 20 .

► Go to *www.irs.gov/Form1065* for instructions and the latest information.

OMB No. 1545-0123

2018

A Principal business activity	Type or Print	Name of partnership	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date business started
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) $

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year. ►

J Check if Schedules C and M-3 are attached . . . . . ► ☐

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See instructions for more information.

Income	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a		1c	
	2	Cost of goods sold (attach Form 1125-A)		2	
	3	Gross profit. Subtract line 2 from line 1c		3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))		5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6	
	7	Other income (loss) (attach statement)		7	
	8	**Total income (loss).** Combine lines 3 through 7		8	
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)		9	
	10	Guaranteed payments to partners		10	
	11	Repairs and maintenance		11	
	12	Bad debts		12	
	13	Rent		13	
	14	Taxes and licenses		14	
	15	Interest (see instructions)		15	
	16a	Depreciation (if required, attach Form 4562)	16a		
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b	16c	
	17	Depletion **(Do not deduct oil and gas depletion.)**		17	
	18	Retirement plans, etc.		18	
	19	Employee benefit programs		19	
	20	Other deductions (attach statement)		20	
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20		21	
	22	**Ordinary business income (loss).** Subtract line 21 from line 8		22	
Tax and Payment	23	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		23	
	24	Interest due under the look-back method—income forecast method (attach Form 8866)		24	
	25	BBA AAR imputed underpayment (see instructions)		25	
	26	Other taxes (see instructions)		26	
	27	**Total balance due.** Add lines 23 through 27		27	
	28	Payment (see instructions)		28	
	29	**Amount owed.** If line 28 is smaller than line 27, enter amount owed		29	
	30	**Overpayment.** If line 28 is larger than line 27, enter overpayment		30	

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. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

► Signature of partner or limited liability company member — ► Date

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ►			Firm's EIN ►	
Firm's address ►			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form **1065** (2018)

651121

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1065)

Department of the Treasury, Internal Revenue Service

2021

For calendar year 2021, or tax year beginning / / 2021 ending / /

Partner's Share of Income, Deductions, Credits, etc.

► See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS center where partnership filed return ►

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

H1 ☐ Domestic partner ☐ Foreign partner

H2 ☐ If the partner is a disregarded entity (DE), enter the partner's: TIN Name

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ► ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

Check if decrease is due to sale or exchange of partnership interest . ► ☐

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	$	$
Qualified nonrecourse financing	$	$
Recourse	$	$

Check this box if Item K includes liability amounts from lower tier partnerships ► ☐

L **Partner's Capital Account Analysis**

Beginning capital account	$
Capital contributed during the year	$
Current year net income (loss)	$
Other increase (decrease) (attach explanation)	$
Withdrawals and distributions	$ ( )
Ending capital account	$

M Did the partner contribute property with a built-in gain (loss)? ☐ Yes ☐ No If "Yes," attach statement. See instructions.

N **Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning $

Ending $

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked . . . . ► ☐
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	19	Distributions
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	20	Other information
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		

22 ☐ More than one activity for at-risk purposes*

23 ☐ More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

For Paperwork Reduction Act Notice, see the Instructions for Form 1065. www.irs.gov/Form1065 Cat. No. 11394R **Schedule K-1** (Form 1065) 2021

CACTAXLLC Enrolled Agent

Sociedades / Partnerships

Con Socios o Relaciones en el Extranjero deben:

- Informar los Anexos **K-1, K-2** y K3
- El Anexo K-3 solo debe ser enviado al socio si es solicitado por algun socio.
- La solicitud debe ser hecha 1 mes antes de la fecha limite de entrega al IRS.

GRACIAS !!!

Mañana Volvemos…