S Corp Election Self-Employment Taxes

S Corp Election Self Employment Tax Savings

Posted Sunday, December 8, 2024

There's a misconception floating around out there that an S Corp is a standalone entity. Not true. The S Corp election is applied to an underlying entity with the primary purpose of reducing self-employment taxes. There are three basic **business entities,** with variations within. The three basic are:

- Limited Liability Company (LLC), single-member or multi-member, including the professional variant (PLLC)
- Limited Liability Partnership (LLP) or General Partnership (GP)
- C Corporation including Professional Corporation (some states require attorneys, accountants and doctors, for example, to be a Professional Corporation)

Two notables missing from the list. First, sole proprietors are not an entity, nor is the variant "Doing Business As" (DBA). If you wake up and want to sell used copiers, you can, right now, without any formalized structure. It's not smart, but certainly permissible (in some cases it is smart, such as California).

At times, sole proprietors are interchanged with single-member limited liability companies (SMLLC). The IRS and most states consider a SMLLC to be a disregarded entity for taxation. Both a sole proprietorship's and a SMLLC's business activities will end up on Schedule C of your Form 1040, however, they are truly different in several underlying ways.

Also note how an S corporation is not listed. It's not an entity but a taxation election. The underlying entity has to be one of the above, and usually it's an LLC (either single-member or multi-member) for the ease of formation yet corporations and professional corporations are common as well.

So while we might talk about your "S Corp," or "S Corp Taxes," or "self-employment tax reduction machine," we are truly talking about your underlying entity being treated as an S Corp for taxation. Again, this is a common misconception — No big deal if you thought otherwise — many people do!

Avoid Self-Employment Taxes

A common complaint from those who own their own business centers on self-employment tax: "Can you avoid, reduce, eliminate or lower your self-employment taxes or SE taxes?"

Yes, to a large extent actually, but it takes some effort and an S Corp Election.

As mentioned above, if you own a business as a garden variety single-member LLC (one owner), your business income will be reported on your individual tax return (Form 1040) under Schedule C and is subject to self-employment tax (currently 15.3%) ***and*** ordinary income tax. The same is true for a business that hasn't formed a corporation such as a sole proprietor and partnerships. So, you could easily pay an average of 40% (15.3% in SE taxes + 25% in income taxes, blended) on all your net business income in federal and state taxes. Wow!

Income taxes are largely a sunk cost. You can reduce it by having less revenue, spending more money on deductible things and / or earning some of the various business tax credits. Therefore, these two tax tiers (self-employment taxes and income taxes) are attacked with different solutions.

S Corp Election

If you own an LLC and have elected to be treated as an S corporation (Subchapter S) for taxation, the business now files a corporate tax return on Form 1120S. What's the big deal? Before we get into that, let's look at some quick numbers. These are based on using a salary of 40% of net business income for incomes up to $500,000 and then decreased incrementally to 30% for the millionaire at $2,500,000 below (real case actually).

The 40% is purely for illustrative purposes — we needed to pick some sort of salary to demonstrate the efficacy of the S corporation election and reduction in self-employment taxes. Your situation is probably different, and **WCG** spends a lot of time with small business owners determining **reasonable shareholder salary** and officer compensation.

Income	Total SE Tax	Salary	Total Payroll Tax	Delta	Delta%
30,000	4,239	12,000	1,836	2,403	8.0%
50,000	7,065	20,000	3,060	4,005	8.0%
75,000	10,597	30,000	4,590	6,007	8.0%
100,000	14,130	40,000	6,120	8,010	8.0%
150,000	18,711	60,000	9,180	9,531	6.4%
200,000	20,050	80,000	12,240	7,810	3.9%
300,000	22,972	120,000	18,174	4,798	1.6%
500,000	29,991	200,000	20,494	9,497	1.9%
750,000	38,764	262,500	22,307	16,457	2.2%
1,000,000	47,537	350,000	24,844	22,693	2.3%
2,000,000	82,630	600,000	32,094	50,536	2.5%
2,500,000	100,177	750,000	36,444	63,733	2.5%

Don't get too hung up on the drop in percentages. Instead, focus on the overall hard dollar amount. Notice the sweet spot at $100,000 to $150,000 (yes, it dips at $300k due to Social Security limits). Also consider that if you run self-employed health insurance through the business (and you should), savings jumps up even more. Why? Check out our book titled Taxpayer's Comprehensive Guide to LLCs and S Corps, which massively expands on this concept.***Bottom line savings is about 8-10% of your net business income after expenses for those earning $100,000.*** So, if you make $100,000 after expenses you'll save about $8,000 in overall taxes, and they're all self-employment taxes.

Self-employment taxes = Social Security / Medicare taxes = payroll taxes.

All the same thing (in general). This is 8-10% number is just a jumping off point; as the table above shows, the percentage of savings goes down as income increases, but the overall savings continue to rise.

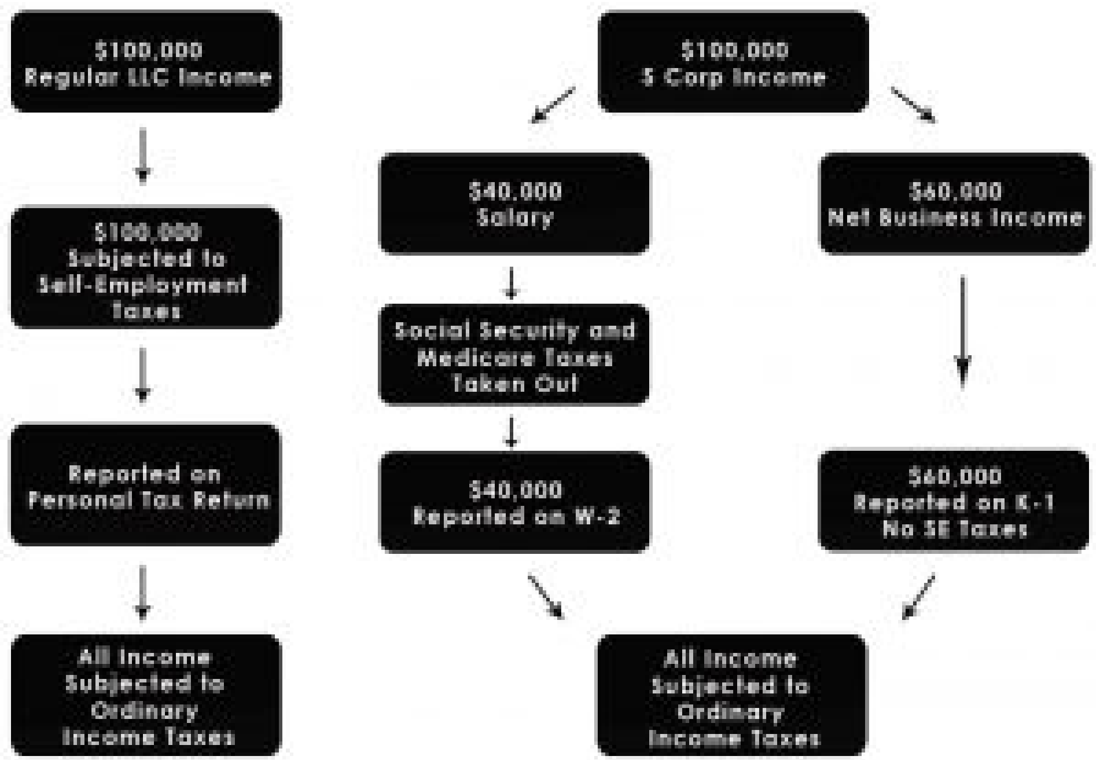
There is a cost to being an S corporation, of course — all that glitters is only partially gold. See below for our S Corp "all in" packages aptly named ***Vail, Telluride and Aspen.*** Yup, we're from Colorado!

Still not sure or not convinced? No problem… please check out Line 4 from **Schedule 2** on your Form 1040 tax return. This number reflects the self-employment taxes paid on your business income. We want to reduce this by 60 to 65%, and we assume you do too!

S Corp Election Money Trail

So, when your partnership, LLC, or corporation is being taxed as an S Corp, you are considered both an employee and a shareholder (think investor). As an employee, your income is subjected to all the usual taxes that you'd see on a pay stub: federal taxes, state taxes, Social Security taxes, Medicare taxes, unemployment taxes and disability insurance (state specific). However, as a shareholder or investor, you're simply getting a return on your investment much like a dividend (in S Corp world this is called a distribution).

A K-1 is a statement that each shareholder receives, and it is similar to a W-2 since it reports the income that each shareholder is responsible for from a taxation perspective. There are two types of K-1s for the purposes of our discussions –one is generated from a Form 1065 and the other is generated from a Form 1120S. A Form 1065 is also called a partnership tax return, and typically your K-1 income will be subjected to self-employment taxes.



However, a K-1 generated from a Form 1120S (an underlying entity with the S Corp election) is reported on the shareholder's personal tax return on Schedule E, Page 2 just like most K-1s, but it's not subjected to self-employment taxes. Schedule E is the form used for rental properties, royalties, and other investment income, including business income from an S corporation.

When we say self-employment taxes, we're really talking about Social Security and Medicare taxes. From a sole proprietor perspective, they are self-employment taxes. From an employee perspective, they are Social Security and Medicare taxes (FICA). Same thing.

Let's look at another visual in terms of how the money travels (picture time!)

An S Corp doesn't pay taxes, per se, since it's a pass-thru entity, and passes its tax obligation to the investors. There are some states that charge a franchise tax such as California and Texas, and other states have an S corporation tax that is egregious such as Tennessee, New Hampshire and New York City.

Please read the full story on S corporation taxes and self-employment taxes in our Taxpayer's Comprehensive Guide to LLCs and S Corps.

S Corp Benefits Summarized

Here are the quick benefits of an S Corp election:

- The primary benefit is the reduction of Social Security and Medicare taxes (self-employment taxes).
- You might need to process payroll (pay wages) to avoid being wage-limited on your Section 199A qualified business income (QBI) deduction. An LLC or a partnership cannot pay wages to its owner(s).
- The state and local tax (SALT) workaround only works with pass-through entities (PTEs). Your LLC cannot take advantage of the SALT work-around / PTET deduction without an S Corp election.
- Lower audit risk. Business activities reported on a Schedule C of your Form 1040 tax return tend to attract audits or IRS challenges for auto expense, meals, and travel. Your audit rate risk with an S corporation tax return is 0.4%.
- Certain taxing jurisdictions, such as California, have an egregious tax system that penalizes LLCs with additional taxes. An S Corp election might avoid this or significantly reduce this (in California, a garden-variety LLC is a dirty word).

Do you want a more obscure S Corp benefit? Of course you do!

A Qualified Subchapter S Subsidiary, also known as a QSub or QSSS, is simply an S corporation that's owned by another S corporation. A QSub is treated as a subsidiary of the parent S corporation. Why should you care? At times, you want to merge two businesses, but the assets are immovable (think of a Medicare certification or a specialized defense contract). You might need to select one before the combination because of certain rules with the merger.

You might also want to combine gross receipts for the passive investment income test, or combine basis between stock and loan basis, or combine to release accumulated earnings and profit (AE&P).

Are you regretting asking? It's OK — we'll move along.

S Corp Election Checklist

So we showed you all the benefits, fees and such… but we need to put the horse back in front of the carriage. Let's go through a quick checklist to ensure that we are not going down the wrong road. As Doc Brown in Back to the Future says, "Roads? Where we're going, we don't need roads." Well, in S Corp Land, we do:

1. Does your business earn over $48,000 net income (profit) after expenses? ***Say yes.***
2. Are you located in New York City or Tennessee where S corporation tax rates are egregious and suck up all the federal tax savings? New Hampshire? Portland, Oregon? ***Say no.*** Although there might be exceptions where an S Corp makes sense in NYC, TN, and NH in order to maximize Section 199A deduction benefits.
3. Do you have other W-2 income that exceeds or comes close to exceeding the Social Security limits of $168,600 (2024)? ***Say no.*** If you say yes, we need net business income to exceed $200,000 in #1 above so that the Medicare savings exceeds the "lost" Social Security tax paid by the S Corp (huh? We can explain).
4. Is this a going concern? In other words, is the business going to continue to earn the same income or more each year? ***Say yes.***
5. Do you have an LLC or some other entity in place that can be elected to be taxed as an S Corp? ***Say yes.*** If you say No, we have options, just not elegant ones such as shelf corporations.
6. Do you have other partners besides a spouse… business partners, that is? ***Say no.*** If you say yes, are you currently

splitting income based on ownership percentages or some formula? If you say Formula, then we'll need to explore a **multi-entity arrangement**.
7. Does your entity own any appreciating assets, such as real estate? ***Say no.*** We don't put appreciating assets into an S corporation. Holding companies own real estate, and operating companies elect S Corp status. Chinese Wall.

Are you still here? Excellent news — read on! You can also complete a PDF version of the above questions, and send them to us for review:

Section 199A Pass Thru Tax Reform

Section 199A deduction, also known as the Qualified Business Income deduction, arises from the Tax Cuts & Jobs Act of 2017. This is a significant tax break for small business owners, but there are rules and limits, of course. We've written several articles which outline what is considered a qualified business for the qualified business income deduction, including the dreaded specified service trade or business (SSTB) definitions (which is easily summed up as "any trade or business where the principal asset is the reputation or skill" of the owner). Click on the buttons below for our articles:***S corporations remain a critical tax saving tool for two reasons***. First, the usual self-employment tax savings remain intact for all business owners, including specified service trades or businesses. Second, a business owner might need to pay W-2 wages to himself or herself to avoid being limited by income, and only corporations can pay W-2 wages to owners (in other words, an LLC cannot without an S Corp election). Read the articles above for riveting information, including W-2 optimization and reasonable shareholder salary.

S Corp Election Process

How does all this work? Good question! To take an entity and have it be taxed as an S corporation by the IRS and your state, paperwork must be completed and submitted. For the IRS, **Form 2553** is the necessary form, and it is typically due within 75 days of the fiscal year of the entity or within 75 days of inception. What if it's summer, and you realized your dog ate your S Corp election paperwork? No worries! In classic IRS fashion, there is one rule and about a hundred exceptions, and Form 2553 is no different. There are provisions for a **late S corporation election**. We can help.

Back to the issue! Form 2553 is signed in wet ink (the IRS does not accept Adobesign or Docusign or any of those online signature apps) and then either faxed or mailed. We prefer fax. In about 10-12 weeks, you'll get an S Corp election acceptance letter. Done! If the IRS screws up the effective date, we can fix that too. Remember, they are humans, and can fat-finger a number like anyone else.

S Corp Election Consultation

Does an S corporation make sense for you? Tired of paying self employment taxes? Can you go back in time for a late S corp election? The answer is usually Yes, but should you? We'll play the classic accountant and say, "it depends." But! The decision tree is fairly straightforward. Let's chat!JTVCd2NnLWNvbnRhY3QtdXMlNUQ=

Late S Corp Election, Oops

Form 2553 (the S Corp election form) must be filed with the IRS. It's typically due within 75 days of forming your business entity or the fiscal year start (such as January 1), however, there is relief for the late filing of Form 2553, and we can guide you through that. IRS Revenue Procedures 2003-43 and 2004-48 used to be the governing rules, but the IRS has simplified it (imagine that!) with **Revenue Procedure 2013-30**. We have an entire webpage dedicated to the late S Corp election. We can go back to January of the previous year! Yeah, baby! Check it out here:

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Business Advisory Services

WCG CPAs & Advisors specializes in small businesses who generally have fewer than 25 employees. Why? We want to help people, and more importantly we want to help the business owner directly. Frankly speaking, once a business gets to a certain size management layers get in the way of owner access. Access allows us to ensure the owner(s) are leveraging the most out of their business for themselves and their families.

Because small business is a core competency for us, we have created business advisory service plans which include these really cool things-[/vc_column_text][vc_raw_html css=""]JTNDdGFibGUlMjBzdHlsZSUzRCUyMndpZHRoJTNBJTIwMTAwJTI1JTNCJTIyJTNFJTBBJTNDdGJvZHklM0UlMEElM0N0ciUzRSUwQSUzQ3RkJTIwc3R5bGUlM0QlMjJ3aWR0aCUzQSUyMDQ5JTI1JTNCJTIwdGV4dC1hbGlnbiUzQSUyMGxlZnQlM0IlMjIlM0UlM0MlMkZ0ZCUzRSUwQSUzQ3RkJTIwc3R5bGUlM0QlMjJ3aWR0aCUzQSUyMDE1JTI1JTNCJTIwdGV4dC1hbGlnbiUzQSUyMGNlbnRlciUzQiUyMiUzRSUzQ3N0cm9uZyUzRUElMjBsYSUyMENhcnRlJTJBJTNDJTJGc3Ryb25nJTNFJTNDJTJGdGQlM0UlMEElM0N0ZCUyMHN0eWxlJTNEJTIyYmFja2dyb3VuZC1jb2xvciUzQSUyMCUyM2VjZTZmZiUzQiUyMHRleHQtYWxpZ24lM0ElMjBjZW50ZXIlM0IlMjB3aWR0aCUzQSUyMDEyJTI1JTNCJTIyJTNFJTNDc3Ryb25nJTNFVmFpbCUzQyUyRnN0cm9uZyUzRSUzQyUyRnRkJTNFJTBBJTNDdGQlMjBzdHlsZSUzRCUyMmJhY2tncm91bmQtY29sb3IlM0ElMjNlM2Y2ZGYlM0IlMjB3aWR0aCUzQSUyMDEyJTI1JTNCJTIwdGV4dC1hbGlnbiUzQSUyMGNlbnRlciUzQiUyMiUzRSUzQ3N0cm9uZyUzRVRlbGx1cmlkZSUzQyUyRnN0cm9uZyUzRSUzQyUyRnRkJTNFJTBBJTNDdGQlMjBzdHlsZSUzRCUyMmJhY2tncm91bmQtY29sb3IlM0ElMjNmNmVlZGYlM0IlMjB0ZXh0LWFsaWduJTNBJTIwY2VudGVyJTNCJTIwd2lkdGglM0ElMjAxMiUyNSUzQiUyMiUzRSUzQ3N0cm9uZyUzRUFzcGVuJTNDJTJGc3Ryb25nJTNFJTNDJTJGdGQlM0UlMEElM0MlMkZ0ciUzRSUwQSUzQ3RyJTNFJTBBJTNDdGQlMjBzdHlsZSUzRCUyMmJhY2tncm91bmQtY29sb3IlM0ElMjNlNWU0ZTIlM0IlMjB3aWR0aCUzQSUyMDQ5JTI1JTNCJTIwdGV4dC1hbGlnbiUzQSUyMGxlZnQlM0IlMjB2ZXJ0aWNhbC1hbGlnbiUzQSUyMGJvdHRvbSUzQiUyMiUzRSUwQSUzQ3N0cm9uZyUzRSUzQ3NwYW4lMjBzdHlsZSUzRCUyMmNvbG9yJTNBJTIwJTIzNWQzZmQzJTNCJTIwZm9udC1zaXplJTNBJTIwMThweCUzQiUyMiUzRTIwMjQlMjBUAXglMjBQbGFubmluZyUyMGFuZCUyMFByZXBhcmF0aW9uJTNDJTJGc3BhbiUzRSUzQyUyRnN0cm9uZyUzRSUwQSUzQyUyRnRkJTNFJTBBJTNDdGQlMjBzdHlsZSUzRCUyMndpZHRoJTNBJTIwMTUlMjUlM0IlMjB0ZXh0LWFsaWduJTNBJTIwY2VudGVyJTNCJTIyJTNFJTNDJTJGdGQlM0UlMEElM0N0ZCUyMHN0eWxlJTNEJTIydGV4dC1hbGlnbiUzQSUyMGNlbnRlciUzQiUyMHdpZHRoJTNBJTIwMTIlMjUlM0IlMjIlM0UlM0MlMkZ0ZCUzRSUwQSUzQ3RkJTIwc3R5bGUlM0QlMjJ0ZXh0LWFsaWduJTNBJTIwY2VudGVyJTNCJTIwd2lkdGglM0ElMjAxMiUyNSUzQiUyMiUzRSUzQyUyRnRkJTNFJTBBJTNDdGQlMjBzdHlsZSUzRCUyMnRleHQtYWxpZ24lM0ElMjBjZW50ZXIlM0IlMjB3aWR0aCUzQSUyMDEyJTI1JTNCJTIyJTNFJTNDJTJGdGQlM0UlMEElM0MlMkZ0ciUzRSUwQSUzQ3RyJTNFJTBBJTNDdGQlMjBzdHlsZSUzRCUyMndpZHRoJTNBJTIwNDklMjUlM0IlMjB0ZXh0LWFsaWduJTNBJTIwbGVmdCUzQiUyMiUzRVByby1BY3RpdmUlMjBIb3VzZWhvbGQlMjBUAXglMjBQbGFubmluZyUyMGFuZCUyMFN0cmF0ZWd5JTIwJTNDYSUyMGhyZWYlM0QlMjJodHRwcyUzQSUyRiUyRndjZ2luYy5jb20lMkZ0YXgtc3VwcG9yd 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Custom! Unlike the modern day new car packages where you have to spend $8,000 for the moonroof, our Business Advisory Service plans can be customized specifically for you. The array above is simply a starting point. If you need more or less from us, let's chat about it!

Fees Updated! Our Business Advisory and Tax Patrol Service fees were updated **August 2024**, and we usually hold fees for at least two years (or through December 31, 2026) unless inflation skyrockets back to 9%.[/vc_column_text][/vc_column][/vc_row][vc_row][vc_column width="1/3″ el_class="vc_btn3-left"][vc_empty_space height="25px"][vc_btn title="Sample Advisory Proposal" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-file-contract" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fwp-content%2Fdocuments%2FProposal.pdf|title:Sample%20Business%20Advisory%20Proposal|target:_blank" el_class="vc_btn3-block"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Master Service Agreement" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-tasks" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fwcg-master-service-agreement%2F|title:Master%20Service%20Agreement|target:_blank" el_class="vc_btn3-block"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Tax Planning Services" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-calculator" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Ftax-support%2Ftax-planning-services%2F|title:Tax%20Planning%20Services"][/vc_column][/vc_row][vc_row css=".vc_custom_1707753006238{margin-top: 0px !important;}"][vc_column][vc_empty_space height="25px"][vc_column_text css=".vc_custom_1727610941586{margin-bottom: 20px !important;}"]

*The Asterisk

Yeah, we all dislike the little asterisk. The gotcha! The fine print! Well, here is one of those situations. Pro-active and Pro-active Biz Tax Planning are different. Pro-active tax planning is limited (for individuals and households) and does not include business-entity tax planning and payments (California's Franchise Tax, New Jersey's BAIT, Portland's overall madness, NYC, etc.), **pass-through entity tax (PTET) calculations** and payments, among other things. ***Not every business entity needs separate tax planning!*** Texas, No. California, Yes. Please see our **Tax Planning Services** page and **Master Service Agreement** for more information.

Our Telluride Business Advisory plan includes the pro-active business tax planning plus interfacing with lenders, attorneys and financial planners.

Afraid of bait and switch? Yeah, we think that stinks too. Our annual fee for Vail, as an example, is $4,500. What can make this fee go up? The most prominent reason is additional state tax returns (taxing jurisdictions). However, we will detail that in your proposal. Please see our **individual** and **business entity** tax return preparation pages for more information.

Quarterly financial statements analysis is an add-on service, however it is included automatically if you use our **accounting services**.[/vc_column_text][/vc_column][/vc_row][vc_row][vc_column width=”1/3″ el_class=”vc_btn3-left”][vc_empty_space height=”25px”][vc_btn title=”Tax Planning Services” style=”custom” custom_background=”#a08750″ custom_text=”#000000″ align=”left” i_icon_fontawesome=”fas fa-user-check” css=”” button_block=”true” add_icon=”true” link=”url:https%3A%2F%2Fwcginc.com%2Ftax-support%2Ftax-planning-services%2F|title:Tax%20Planning%20Services|target:_blank” el_class=”vc_btn3-block”][/vc_column][vc_column width=”1/3″][vc_empty_space height=”25px”][vc_btn title=”Tax Reduction Strategies” style=”custom” custom_background=”#a08750″ custom_text=”#000000″ align=”left” i_icon_fontawesome=”fas fa-chart-pie” css=”” button_block=”true” add_icon=”true” link=”url:https%3A%2F%2Fwcginc.com%2Ftax-support%2Freducing-taxes%2F|title:Tax%20Reduction%20Strategies|target:_blank”][/vc_column][vc_column width=”1/3″][vc_empty_space height=”25px”][vc_btn title=”Pass Thru Entity Tax Deduction” style=”custom” custom_background=”#a08750″ custom_text=”#000000″ align=”left” i_icon_fontawesome=”fas fa-file-invoice-dollar” css=”” button_block=”true” add_icon=”true” link=”url:https%3A%2F%2Fwcginc.com%2Fblog%2Fpass-through-entity-tax-deduction%2F|title:Pass%20Thru%20Entity%20Tax%20Deduction|target:_blank”][/vc_column][/vc_row][vc_row][vc_column][vc_empty_space height=”25px”][vc_column_text css=””]

Real Estate Investor Services

On one hand we have our Business Advisory Service plans which are very comprehensive yet might contain some services that not everyone needs such as salary optimization, payroll processing, multiple tax planning events, among other things.

On the other hand we have transactional relationships where clients come in each spring for tax return preparation, and that’s all they need. No questions. No tax planning. Just a pile of tax documents and a few discussions later and bada bing bada boom they have a tax return and a nice summer.

Is there an in-between? Boom! We have Tax Patrol (see below) and now Investor Patrol. We are ripping off the classic real estate investor game of Monopoly as our theme!

Investor Patrol is a wonderful tax service for those who don’t need all the business advisory bells and whistles, but desire pro-active tax planning and scenario-based decision making assistance from an experienced real estate CPA and tax consultant. Have a quick tax question? Need to know the depreciation rules as you furnish that new short-term rental? Want to kick around Real Estate Professional designation? Wondering what your April tax bill is going to be in August?

Investor Patrol is like ski patrol… you might not use it, but you sleep better knowing you have it. We offer three typical versions aptly labeled Houses, Hotels and Monopoly. However, each of these can be customized to fit your unique needs. For example-

You have 5 rentals, but only 1 state. That is likely the Houses platform below (versus Hotels).[/vc_column_text][/vc_column][/vc_row][vc_row][vc_column][vc_empty_space height=”25px”][vc_raw_html css=””]JTNDdGFibGUlMjBzdHlsZSUzRCUyMndpZHRoJTNBJTIwMTAwJTI1JTNCJTIyJTNFJTBBJTNDdGJvZHklM0UlMEElM0N0ciUzRSUwQSUzQ3RkJTIwc3R5bGUlM0QlMjJ3aWR0aCUzQSUyMDQ5JTI1JTNCJTIwdGV4dC1hbGlnbiUzQSUyMGxlZnQlM0IlMjIlM0UlM0MlMkZ0ZCU

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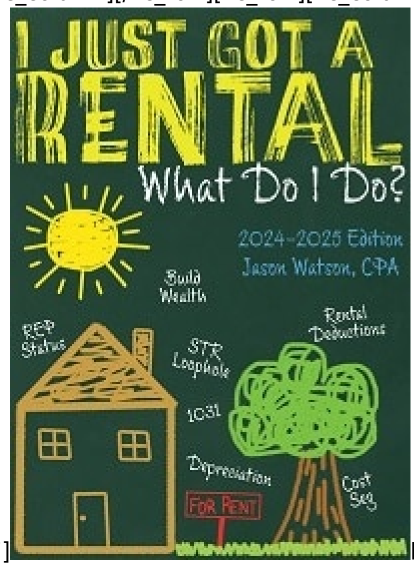

Investor Patrol is specifically designed to give you the freedom to call, text or email us without the worry of being nickeled and dimed like other outdated CPA firms. And! We also provide a tax planning event (usually around May, June and July) where we gather up your financial records like paystubs, rental activities, stock sales, etc. and we create a mock tax return projecting your annual income and eventual tax obligations. We are not big on surprises… bad news in August is palatable, yet bad news on April 15 is unacceptable.

Let's not forget that Investor Patrol also includes IRS audit defense for any tax return that we prepare. Please review our full Investor Patrol Services webpage for **all kinds of fine print** for your consideration. It's really not that much.

Also, please check out our rental property book titled **I Just Got A Rental, What Do I Do?** This is our second book. Our first book, **Taxpayer's Comprehensive Guide to LLCs and S Corps**, was first published in 2014 and was well-received by small business owners and tax professionals, so we thought a book on rental properties and real estate investments would be equally helpful. So, here we are with our first iteration, or the 2024-2025 edition. We plan to update annually.[/vc_column_text][/vc_column][/vc_row][vc_row][vc_column width="1/3″ el_class="vc_btn3-left"][vc_empty_space height="25px"][vc_btn title="Real Estate Professional (REPS)" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-id-badge" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fkb-rental-property%2Freal-estate-professional-status-reps%2F|title:Real%20Estate%20Professional%20(REPS)|target:_blank" el_class="vc_btn3-block"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Rental Tax Deductions" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-hand-holding-usd" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Ftax-center%2Frental-property-tax-deductions%2F|title:Rental%20Property%20Tax%20Deductions|target:_blank"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Short-Term Rental Loophole" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-igloo" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fblog%2Fshort-term-rental-loophole%2F|title:Short-Term%20Rental%20Loophole|target:_blank"][/vc_column][/vc_row][vc_row][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Rental Property Bookkeeping" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-calculator" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fbusiness-services%2Faccounting-services%2F"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Real Estate Holding Company" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-umbrella" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fkb%2Frental-partnerships%2F|target:_blank"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn

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Tax Patrol Services

We also have Tax Patrol! This is another wonderful tax service for those who don’t need business advisory services or real estate investment support, but from time to time want some love from an experienced tax consultant and business advisor. Have a quick tax question? Need to know the depreciation rules as you buy that new car? Wondering what your April tax bill is going to be in August? Your spouse upgraded to a different job- how is that going to affect things? You received a big bonus- yay, but how will that impact your tax bill?[/vc_column_text][vc_raw_html

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Our Way of Business

Here are some quickie FAQs to learn more about **WCG CPAs & Advisors**, and how we do business-

Do you extend a lot of tax returns?

Nope. We have a t-shirt that reads, “Hate extensions. Love our summers.” We file 70% of our tax returns by April 15, and only extend per the client’s request or if there is missing data such as a rogue K-1. We’ll go as quickly as you let us! Also, we don’t have A listers… we prepare tax returns in first-in first-out sequence. Sure, we leave room for emergencies or other issues that allow for jumping the line.

How is Business Advisory different than Tax Patrol or Investor Patrol?

Good question! Our Business Advisory Service plans (Vail, Telluride and Aspen) are more advisory forward like a robust old-fashioned with lots of planning, **tax reduction strategies** and business consultation to help you make decisions. Our Tax Patrol Services (Keystone, Copper and Breck) are more tax preparation forward like a refreshing vodka-lemonade with less tax planning, or at least less-intensive planning and consultation.

Investor Patrol Services for our **rental property owners and investors** is somewhere in-between since real estate is a business like any other requiring more planning, strategy and consultation but falls short of needing shareholder payroll planning and processing.

**How often do we schedule meetings?**

Up to you! In the past, we would pro-actively schedule quarterly meetings with all Business Advisory and Tax Patrol clients, but it was cumbersome for everyone. Today, we generally connect at least 3 times a year in a meaningful way. Once for tax return preparation, once for tax planning and then another for a myriad of reasons (“hey, I am buying a car” or “hey, we sold a rental”). This is all back-filled with emailed correspondence and touch-ups throughout the year. Having said that, with routine consultation offered above, your goal is to extract everything you need from us.

We prefer scheduled meetings over Teams. Check out our **CPA Concierge Service** as well. Priority boarding. HOV lane. Early check-in.

What is your communication style?

We rely heavily on emails and text message alerts. However, we do not have an allergy to the telephone. During friendly hours (let’s say 8AM to 7PM including weekends) we will usually call first if we have a question or need clarification. We are committed to responding to your email within 3 business days.

To get work chores done, the tax team responds to emails on Mondays and Thursdays only (what we call our “comms” days). Other teams such as payroll and accounting have similar email cadences.

Have an emergency or need an answer sooner? Call us! So much can be done in short order with a phone call (please keep in mind that scheduled meetings is still ideal to ensure availability and readiness).

Who will I be working with?

For tax, we have two-person teams so there is always a backup. Teams are assigned based on who first spoke with you, bandwidth and subject matter expertise. We also have accounting, payroll and business formation / governance. As such, you might have 4 people you work with. Yay! The two tax peeps, and if applicable, a payroll peep and an accounting peep (if you are using our Accounting Services team for **bookkeeping + analysis**). We also have dedicated Client Support and Tax Support teams to… well… support you and the other teams.[/vc_column_text][/vc_column][/vc_row][vc_row css=”.vc_custom_1707753006238{margin-top: 0px !important;}”][vc_column][vc_empty_space height=”25px”][vc_column_text css=”.vc_custom_1719970572141{margin-bottom: 20px !important;}”]

Additional Business Services

The following are additional business services to get your venture launched and on the way. Some of these are teased out separately as one and done fees like formation and onboarding stuff.[/vc_column_text][vc_empty_space height=”25px”][vc_raw_html css=””]JTNDdGFibGUlMjBzdHlsZSUzRCUyMndpZHRoJTNBJTIwODAlMjUlM0IlMjIlM0UlMEElM0N0Ym9keSUzRSUwQSUzQ3RyJTNFJTBB
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Even Finer Print: Employee payroll can be added only if already using our Business Advisory Service plans above (e.g, Vail). Custom quote for more than 15 employees and a referral to therapy or a script for Excedrin.[/vc_column_text][/vc_column][/vc_row][vc_row css=".vc_custom_1707753006238{margin-top: 0px

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MlMkZ0YWJsZSUzRQ==[/vc_raw_html][vc_empty_space height="25px"][vc_column_text css=".vc_custom_1719970684668{margin-bottom: 20px !important;}"]For late S Corp elections back to January, we have a split fee of $600 or $1,200… and it depends on if we can file your S Corp by March 15. Ideally, we attach the late S Corp election to the tax return and file both electronically. Yay! Conversely, if we cannot file on March 15, we also cannot electronically extend the tax return. As such, when we file in June or July, it is now considered late. We can usually have the penalties abated, but it takes effort hence the additional $600 fee (the $600 v. $1,200). Be a hero, and get us your stuff right away to save a few bucks and trim down the anxiety.[/vc_column_text][vc_empty_space height="25px"][vc_raw_html css=""]JTNDdGFibGUlMjBzdHlsZSUzRCUyMndpZHRoJTNBJTIwODAlMjUlM0IlMjIlM0UlMEElM0N0Ym9keSUzRSUwQSUzQ3RyJTNFJTBB
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Speaking of address changes… these are tough. Basic address changes require IRS, State Department of Revenue and Secretary of State notifications. Address changes that include payroll add another level of complexity since departments of revenue are not the same as departments of labor, and there might be local or municipal agencies as well.[/vc_column_text][/vc_column][/vc_row][vc_row][vc_column width="1/3″ el_class="vc_btn3-left"][vc_empty_space height="25px"][vc_btn title="Accounting Services" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-calculator" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fbusiness-services%2Faccounting-services%2F|title:Accounting%20Services|target:_blank" el_class="vc_btn3-block"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Accounting Assessment" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-tasks" css=""

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Advisory Services Fine Print

A la Carte

A la Carte fee ranges are approximates. 80% of our clients fit into our published fees, but there are outliers. We have a handful of clients with over 30 rentals; their individual tax return is north of $4,000. We also are assuming one state; if your business spans the galaxy then additional fees will be discussed with you prior to payroll setup or tax return preparation. Typically, each state or tax jurisdiction is around $250 to $350 for tax preparation since it affects both your business and individual tax returns (frankly, state apportionment is a pain in the butt, but it is our pain… and states, especially California and New York, are crazy about it).

Prorated Fees

Some more things to consider- when a partial year remains, our usual annual fee is decremented to not charge you for services you didn’t use such as payroll processing. However, a large chunk of our annual fee is tax return preparation which is typically a built-in fixed amount of $2,300 (both business entity and individual tax returns) plus annual tax planning. Whether we onboard you in January, July or December, we have to prepare a full year tax return. This increases the monthly fee for the remaining months of 2024 but the monthly fee will later decrease in January of 2025 to reflect the amounts above. Yeah, we make it sound like 2025 is just around the corner.

Payroll Processing

We make very little profits on payroll processing… we offer it as a convenience to our clients. One throat to choke with a single call can be reassuring but if you want to run your payroll, go for it! Everyone thinks payroll is a piece of cake; write a check and done. Nope… we see a lot of mistakes being made by small business owners especially the handling of self-employed health insurance and HSA contributions since there are special rules for greater than 2% S Corp shareholders. Then again, we don’t mind fixing what was broken.

Tax Returns

You can prepare your own individual tax return as well… but the benefit WCG preparing both individual and business tax returns is that can we slide things around depending on income limitations, phaseouts, alternative minimum tax (AMT), Section 199A deduction optimization, pass-through entity tax deductions (PTET), etc. Having our arms around both worlds can yield some good tax savings!

Note: An individual tax return is what the IRS calls Form 1040 and refers to the entity filing the tax return (you, the individual, are the entity). However, a married couple are deemed to be one entity for the sake of an individual tax return. So, when we say we will prepare your individual tax return, it is meant to include your spouse in a jointly filed happy happy joy joy tax return.

Break-Even Analysis (does an S Corp make sense?)

Break-even analysis is based on our annual fee of $4,500 for our Vail package. If an S corporation saves you 8% to 10% (on average) in taxes over the garden-variety LLC, then $4,500 divided by 9% equals $50,000 of net ordinary business income (profit) after expenses and deductions.

This doesn't factor in the lower audit rate of S Corps versus Schedule C activities, plus the ability to use business funds to pay for your state income taxes otherwise known as the **Pass-Thru Entity Tax Deduction** (PTET) or the great SALT workaround.

More sales pitch! Keep in mind that our fee of $4,500 includes your individual tax return which you might already be paying another tax professional to prepare. **WCG CPAs & Advisors** has a handful of clients who are right at the break-even point of $50,000 but leverage an S Corp and our services to get tax return preparation, tax planning and consultation.[/vc_column_text][/vc_column][/vc_row][vc_row css=".vc_custom_1707753006238{margin-top: 0px !important;}"][vc_column width="1/4″][vc_empty_space height="25px"][vc_single_image image="217895″ img_size="full" alignment="right"][/vc_column][vc_column width="3/4″][vc_empty_space height="25px"][vc_column_text css=""]

No BS

We are not salespeople. We are not putting lipstick on a pig, and trying to convince you to love it, even if Tom Ford's Wild Ginger looks amazing. Our job remains being professionally detached, giving you information and letting you decide.

Moreover, many CPAs and tax professionals thrust their risk aversion onto their clients. This is bad. At **WCG CPAs & Advisors** we must perform our due diligence and hurdle our ethical and professional standards. However, after those gymnastics we present a risk-based analysis to the tax return and let you, the client and taxpayer, decide how to proceed. Having said that, we don't entertain tax scammers or those who can take down the ship. Arthur Anderson anyone? No thanks.

We also see far too many crazy schemes and half-baked ideas from attorneys and wealth managers. In some cases, they are good ideas. In most cases, all the entities, layering and mixed ownership is only the ***illusion of precision.*** Just because you can complicate the crap out of your life doesn't mean you must. Just like Chris Rock says, just because you can drive your car with your feet doesn't make it a good idea.[/vc_column_text][/vc_column][/vc_row][vc_row css=".vc_custom_1707753006238{margin-top: 0px !important;}"][vc_column][vc_empty_space height="25px"][vc_column_text css=".vc_custom_1707759970325{margin-bottom: 20px !important;}"]

Next Steps

Here is a brief summary of the next steps should you want to engage WCG with Business Advisory Services or Tax Patrol-

1. We schedule an appointment to discuss your needs and ensure that we have the proper resources to help you.

2. We draft a proposal outlining the scope of services and our fixed annual fee.

3. If necessary, we schedule another appointment to review the proposal and perhaps tighten things up or make changes.

4. Once the proposal is signed, the fun begins with onboarding. We have an extensive checklist and internal task list to properly onboard you and your business. Some things are concurrent (such as gathering housekeeping docs and setting up payroll) and some things are sequential (for example, collecting financial data and then offering salary recommendations and creating a tax plan). Onboarding is like having a baby; a SWAT team shows up and does a zillion things, and poof, everyone is gone except for mom and baby.

5. After onboarding (usually 4-6 weeks), things settle down into a rhythm- Tax preparation in the spring, tax planning in the summer, with payroll and routine consultation bouncing along throughout the

year.[/vc_column_text][/vc_column][/vc_row][vc_row][vc_column width="1/3″ el_class="vc_btn3-left"][vc_empty_space height="25px"][vc_btn title="New S Corp Puppy" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-dog" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fbusiness-formation-services%2Fnew-s-corp-puppy%2F|title:New%20S%20Corp%20Puppy" el_class="vc_btn3-block"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Business Formation" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-city" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fbusiness-formation-services%2F|title:Business%20Formation"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Late S Corp Election" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-history" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fbusiness-formation-services%2Flate-s-corp-election%2F|title:Late%20S%20Corp%20Election"][/vc_column][/vc_row][vc_row][vc_column el_class="title-section style1″][vc_empty_space height="25px"][vc_column_text css=".vc_custom_1719967984262{margin-bottom: 20px !important;}"]

Our Business Expertise

As mentioned elsewhere we primarily focus on small business owners and their unique consultation and tax preparation needs. With over 60 full-time consultation professionals including Certified Public Accountants, Enrolled Agents and Certified Financial Planners on **your team**, **WCG CPAs & Advisors** consults on custom business structures, multiple entity arrangements, S corp elections (even late S corp elections back to January), tax strategies, business coaching, industry analysis, executive benefits, retirement planning including individual 401k plans, exit strategies, business valuations, income tax planning and modeling, and tax representation.

We also work with business law attorneys for business owners who have additional needs such as drafting **Operating Agreements**, fee for service contracts, buying or selling a business including employee stock ownership plans and partner buy-ins. In addition, WCG coordinates with third party plan administrators create age-based profit sharing plans and cash balance (defined benefit) plans. We can run point on whatever your business needs to ensure that communication is effective and efficient allowing you to sell widgets.

Here are some additional resources you might find useful.[/vc_column_text][/vc_column][/vc_row][vc_row][vc_column width="1/3″ el_class="vc_btn3-left"][vc_empty_space height="25px"][vc_btn title="Periodic Business Review" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-check-double" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.com%2Fperiodic-business-review%2F|title:Periodic%20Business%20Review" el_class="vc_btn3-block"][/vc_column][vc_column width="1/3″][vc_empty_space height="25px"][vc_btn title="Tax Planning" style="custom" custom_background="#a08750″ custom_text="#000000″ align="left" i_icon_fontawesome="fas fa-calendar-check" css="" button_block="true" add_icon="true" link="url:https%3A%2F%2Fwcginc.jotform.com%2Fwcg%2Ftax_plan|title:Tax%20Planning"][/vc_column][vc_column

width=”1/3″][vc_empty_space height=”25px”][vc_btn title=”Business Tax Deductions” style=”custom” custom_background=”#a08750″ custom_text=”#000000″ align=”left” i_icon_fontawesome=”fas fa-truck-monster” css=”” button_block=”true” add_icon=”true” link=”url:https%3A%2F%2Fwcginc.com%2Fsmall-business-tax-deductions%2F|title:Business%20Tax%20Deductions”][/vc_column][/vc_row][vc_row][vc_column width=”1/3″ el_class=”vc_btn3-left”][vc_empty_space height=”25px”][vc_btn title=”Online Accountant” style=”custom” custom_background=”#a08750″ custom_text=”#000000″ align=”left” i_icon_fontawesome=”fas fa-globe-americas” css=”” button_block=”true” add_icon=”true” link=”url:https%3A%2F%2Fwcginc.com%2Fblog%2Fonline-tax-accountant%2F|title:Online%20Accountant” el_class=”vc_btn3-block”][/vc_column][vc_column width=”1/3″][vc_empty_space height=”25px”][vc_btn title=”Business Support Portal” style=”custom” custom_background=”#a08750″ custom_text=”#000000″ align=”left” i_icon_fontawesome=”fas fa-chart-line” css=”” button_block=”true” add_icon=”true” link=”url:https%3A%2F%2Fwcginc.com%2Fbusiness-services|title:Business%20Support%20Portal”][/vc_column][vc_column width=”1/3″][vc_empty_space height=”25px”][vc_btn title=”Tax Center” style=”custom” custom_background=”#a08750″ custom_text=”#000000″ align=”left” i_icon_fontawesome=”fas fa-calculator” css=”” button_block=”true” add_icon=”true” link=”url:https%3A%2F%2Fwcginc.com%2Ftax-center%2F|title:Tax%20Center”][/vc_column][/vc_row][vc_row][vc_column el_class=”title-section style1″][vc_empty_space height=”25px”][vc_column_text css=”.vc_custom_1707763954087{margin-bottom: 20px !important;}”]**WCG CPAs & Advisors** is a full-service yet boutique progressive tax, accounting and business consultation firm located in Colorado serving clients worldwide.[/vc_column_text][/vc_column][/vc_row]

Common S Corp candidates and current clients for WCG (formerly Watson CPA Group) are consultants, engineers, financial advisors, physicians, chiropractors, doctors, surgeons, anesthesiologists, nurse anesthetists, insurance agents, attorneys, photographers (the profitable ones), online retailers, FBA retailers, real estate agents, good old-fashioned widget makers, among several others. We also have many medical groups and financial advisor teams. Yes, even those deemed to be specified service trades or businesses still benefit with Section 199A coupled with an S Corp election!

Self Employed 401k Plan

Now that you can save thousands of dollars in self-employment taxes with an S Corp election, you should invest that wisely. WCG (formerly Watson CPA Group) is a small business too, and we understand that any extra dollars usually get invested back into the growing company. Having said that, there are several small business retirement plans which include solo 401k plans, profit sharing plans, cash balance and defined benefits pensions.

For example, with a solo 401k plan piggybacked with a defined benefits pension, you could sock away over $192,000 at age 50. All tax deferred if you like, which could yield a ***tax deferral savings of over $86,000*** (assuming a 45% marginal tax rate with federal and state). Wow!

Note how we purposely did not mention SEP IRAs. These are old school and are typically designed to be crisis management tools (after the fact) rather than good planning tools. Read more about the various self-employed retirement options, including retirement tax bombs and the difference between tax deferral and tax savings below:Please contact us today to review your particular situation and see if electing S Corp status makes dollars and sense! All the cool kids are doing it- well, most, and we’ll have to ask several questions to make sure the fit is right.