

ABC Company

Accountable Plan Input

December 31, 2018

Occupancy Expense (Home Office)

Office Square Footage	150	
Total Home Square Footage	2,500	
Biz Use %	6.0%	
Annual Home Expense	Annual	Sched A Reduction
Mortgage Interest Only (see 1098)	13,568	-814
Rent	0	NA
Property Taxes	2,200	-132
Private Mortgage Insurance (PMI)	0	0
Hazard Insurance	1,150	
Utilities	3,980	
HOA Dues	1,440	
Total Annual Home Expenses	22,338	Gross Amount
Allocated to Home Office Annually	1,340	Pro-rated based on square footage

Non-Recurring Expense	Q1	Q2	Q3	Q4/EOY	Total
Repairs, Maintenance	0	0	0	850	850
Cleaning	150	150	150	150	600
Other 1	0	0	0	0	0
Other 2	0	0	0	0	0
Total Non-Recurring Home Expenses	150	150	150	1,000	1,450
Non-Recurring Exp Allocated Per Qtr	9	9	9	60	87
Annual Exp Allocated Per Qtr (from above)	335	335	335	335	1,340
Total Home Office Allocated Per Qtr	344	344	344	395	1,427

Cell Phone

	Q1	Q2	Q3	Q4/EOY	Total
Total Cell Phone (\$450 max / quarter)	450	450	450	450	1,800
Biz Use % (max 80%, let's be reasonable)	65%	80%	80%	70%	74%
Allocated to Cell Phone	293	360	360	315	1,328

Internet

	Q1	Q2	Q3	Q4/EOY	Total
Total Internet	240	240	240	240	960
Biz Use % (max 80%, let's be reasonable)	80%	80%	80%	80%	80%
Allocated to Internet	192	192	192	192	768

Mileage

	Q1	Q2	Q3	Q4/EOY	Total
Biz Miles Auto #1 (owned by employee)	780	2,254	3,228	2,995	9,257
Biz Miles Auto #2 (owned by employee)	0	0	0	0	0
Total Biz Miles	780	2,254	3,228	2,995	9,257
Total Miles Driven (both autos)	3,200	3,100	3,800	3,700	13,800
Biz Use %	24%	73%	85%	81%	67%
Auto Loan Interest (both autos)	0	0	0	0	0
Auto Registrations (both autos)	0	0	0	0	0
Mileage Rate 2018	\$0.545	\$0.545	\$0.545	\$0.545	\$0.545
Allocated to Auto Expense	425	1,228	1,759	1,632	5,045

Out of Pocket (Paid by Employee)

	Q1	Q2	Q3	Q4/EOY	Total
Self Employed Health Insurance Premiums	0	0	0	0	0
HSA Contributions	0	0	0	0	0
Other 1	0	0	0	0	0
Other 2	0	0	0	0	0
Allocated to Out of Pocket	0	0	0	0	0

Accountable Plan Totals

	Q1	Q2	Q3	Q4/EOY	Total
Total Accountable Plan Expenses	1,254	2,125	2,655	2,534	8,568