



## California Association for Micro Enterprise Opportunity

275 Fifth Street, 4th Floor  
San Francisco, CA 94103  
ph 415.348.6214  
fax 415.541.8588  
www.microbiz.org

### Attachment A – VITA site / Tax Preparer Track

#### **ORGANIZATIONAL**

1. What percentage of your Schedule C tax preparers were volunteers during the TY09 tax season?
2. Do you provide microenterprise loans? If so, how many of your SE tax filers also applied for and received a microloan? What was the total dollar amount borrowed by SE tax filers?
3. Do you use a customized intake form or procedure for Schedule C or CEZ filers? If so, roughly, how long does this customized form or process add to your program's staff time in getting this SE taxpayer ready for your tax preparer?
4. On average, how long does it take for your program's tax preparers to fill out a Form 1040 with NO Schedule C/C-EZ?
5. On average, how long does it take for your tax preparers to complete both a 1040 and Schedule C-EZ? And Schedule C?

#### **SCHEDULE C/CE-Z**

1. How many SE filed Schedule Cs? Schedule C-EZ? How many filed more than one Schedule C/C-EZ?
2. How many SE filers were filing Schedule C/C-EZ for the first time?
3. How many of your SE filers came to your program last year? How many increased their business revenue?
4. What were the three highest line item expenses listed on Schedule C of the SE filers you served?
5. How many reported business net losses? What was the average of those reporting net losses?
6. How many reported only business net profits (*no losses*)? What was the average of those reporting net profits?
7. What were the five most common types of businesses that your program served? (i.e. childcare providers, hairstylists/barbers)
8. How many SE filers reported "employees" or "contract labor" on Schedule C? (*Schedule C, lines 26 and 11*)

#### **FORM 1040**

1. What are the filing statuses and corresponding numbers of the SE filers served? (*Form 1040, lines 1-5*)
2. What was the average business net profit (and/or loss) of all your SE taxpayers? (*Form 1040, line 12*)



3. How many SE filers received an EITC refund? What was the average amount of that refund? (*Form 1040, line 64*)
4. How many SE filers received a Child Tax Credit? What was the average amount of that credit? (*Form 1040, lines 52 and 66*)
5. How many SE filers received a Making Work Pay tax credit? What was the average amount of that credit?
6. From line 75 or 76 (Form 1040) how many SE filers still owed taxes? What was the average amount of taxes owed?
7. How many SE filers needed to pay a tax penalty? What was the average amount of tax penalties owed? (*Form 1040, line 76*)
8. How many of the total SE filers also had W-2 income? What was the average W-2 income of these SE filers?
9. How many SE filers had SE income reported on Form 1099?
10. For many recipients of Form 1099, that income is genuine contract income earned by the business. For others, especially those who are "de facto employees" and not really businesses, Form 1099 is a surprise. Of the total number of SE filers who had "1099 income", what percentage were misclassified contractors and were really wage-earners? (*best estimate*)