

Christine is an optometrist and operates her own practice ("The Eyes of March") in town as a sole proprietor. The shop address is 1030 Morgan Highway, Clarks Summit, PA 18411 and the business code is 621320. Christine keeps her books on the accrual basis and her bookkeeper provided the following information:

Gross sales		\$270,000
Returns		9,000
Inventory:		
Beginning inventory	\$ 24,000	
Purchases	120,000	
Ending inventory	30,000	
Rent		24,000
Insurance		11,000
Professional fees		3,000
Payroll		37,000
Payroll taxes		2,800
Utilities		4,000
Office expenses		2,000
Depreciation		5,000

The McCarthys have a nanny/housekeeper they paid \$12,000 during 2018. They did not withhold income or FICA taxes. The McCarthys paid Pennsylvania state unemployment tax of \$378 in 2018.

Christine received a 2018 Form 1099-INT from the National Bank of Scranton that listed interest income of \$23,400. Note that McCarthys reasonably allocate \$1,278 to state income tax expense for purposes of the Net Investment Income tax.

The McCarthys paid the following in 2018:

Home mortgage interest	\$15,600
Property taxes	5,600
Estimated state income tax payments	3,000
Estimated Federal income tax payments	11,000
Charitable contributions (all cash)	7,600

Required: Complete the McCarthys' federal tax return for 2018. Use Form 1040, Schedule 1, Schedule 4, Schedule A, Schedule B, Schedule C, Schedule H, Schedule SE, Form 8959, and Form 8960 to complete this tax return. Make realistic assumptions about any missing data and ignore any alternative minimum tax. Do not complete Form 4952, which is used for depreciation.

Group 4 Problem 2a Income Tax Fundamentals

Thomas Griffiths



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