

Form **1120-S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

2024

For calendar year 2024 or tax year beginning _____, 2024, ending _____, 20

A S election effective date	TYPE OR PRINT	Name	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. if a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-1 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions)

- G** Is the corporation electing to be an S corporation beginning with this tax year? See instructions. Yes No
- H** Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination
- I** Enter the number of shareholders who were shareholders during any part of the tax year
- J** Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes

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

	1a	Gross receipts or sales	b	Less returns and allowances	c	Balance	1c
Income	2	Cost of goods sold (attach Form 1125-A)					2
	3	Gross profit. Subtract line 2 from line 1c					3
	4	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4
	5	Other income (loss) (see instructions – attach statement)					5
	6	Total income (loss). Add lines 3 through 5					6
	(Adjustments)	7	Compensation of officers (see instructions – attach Form 1125-E)				
8		Salaries and wages (less employment credits)					8
9		Repairs and maintenance					9
10		Bad debts					10

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Annual Report of the Internal Revenue Service Taxpayer Advocate United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight,1998 [How Tax Complexity Hinders Small Business](#) United States. Congress. House. Committee on Small Business,2011 **J.K. Lasser's Small Business Taxes 2025** Barbara Weltman,2024-12-05

Straightforward small business tax guidance from America s favorite expert In the newly revised J K Lasser s Small Business Taxes 2025 Your Complete Guide to a Better Bottom Line veteran small business attorney and tax expert Barbara Weltman delivers small business tax planning info based on the latest tax law updates You ll discover the exact steps you need to take to minimize your 2024 tax bill and position your business for tax savings in the year ahead The book contains comprehensive and straightforward guidance that walks you through which deductions and credits to look out for and how to use them Weltman shows you the tax relief and newly created green energy tax breaks legally available to your small business as well as how to claim them on your IRS forms and what records and receipts you ll need to keep You ll also find Tax facts strategies checklists and the latest info you need to make sure you pay Uncle Sam what he s owed and not a penny more Sample IRS forms that show you how to properly claim applicable deductions and credits New tax laws court decisions and IRS rulings that impact your bottom line A complimentary new e supplement that contains the latest developments from the IRS and Congress An essential resource for small business owners J K Lasser s Small Business Taxes 2025 is your personal roadmap to shrinking your tax bill while making sure you pay your fair and legal share **J.K. Lasser's Small Business Taxes 2024** Barbara Weltman,2023-11-22 Expert small business tax guidance from America s favorite expert In the newly revised J K Lasser s Small Business Taxes 2024 Your Complete Guide to a Better Bottom Line renowned small business attorney and tax expert Barbara Weltman delivers the latest and most up to date edition of America s most trusted small business tax guide In the book you ll explore exactly how to minimize your 2023 business tax bill and position your business for 2024 tax savings with straightforward and comprehensive guidance that walks you through which deductions and credits to look out for and how to claim them You ll discover what kinds of tax relief and green energy tax breaks are legally available to your small business and how to access them complete with specific instructions on how to properly fill out IRS tax forms what records to keep in case the IRS has questions and applicable dollar limits You ll also find Tax facts strategies checklists and the latest information you need to ensure you pay what you legally owe and not a penny more Sample IRS forms that demonstrate how to properly claim the deductions and credits that apply to your small business New tax laws and the latest court decisions and IRS rulings that impact your bottom line A complimentary new e supplement containing the latest developments from the Internal Revenue Service IRS and Congress A must read roadmap to properly completing this year s business taxes J K Lasser s Small Business Taxes 2024 is your comprehensive and up to date guide to legally minimizing your tax bill while making sure Uncle Sam gets what he s owed [J.K. Lasser's Small Business Taxes 2026](#)

Barbara Weltman, 2025-11-25 Straightforward small business tax guidance from America's favorite expert In the newly revised J K Lasser's Small Business Taxes 2026 Your Complete Guide to a Better Bottom Line small business attorney and tax expert Barbara Weltman delivers small business tax planning info based on the new tax law You'll discover the exact steps you need to take to minimize your 2025 tax bill and position your business for tax savings in the year ahead The book contains comprehensive and straightforward guidance that walks you through which deductions and credits to look out for and how to use them Weltman shows you the tax relief and newly created write off opportunities legally available to your small business as well as how to claim them on your IRS forms and what records and receipts you'll need to keep You'll also find Tax facts strategies checklists and the latest info you need to make sure you pay Uncle Sam what he's owed and not a penny more Sample IRS forms that show you how to properly claim applicable deductions and credits New tax laws court decisions and IRS rulings that impact your bottom line A complimentary new e supplement that contains the latest developments from the IRS and Congress An essential resource for small business owners J K Lasser's Small Business Taxes 2026 is your personal roadmap to shrinking your tax bill while making sure you pay your fair and legal share **J.K.**

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