2024 Individual Taxpayer Organizer Sole Proprietorship

(See next page for Organizer)

Shelia Johnson, EA, Advocate



Appointments: **Bookme.name/TaxDivas Learn & Earn:** Anchor.fm/TaxDivas
Text or Talk: **443-994-3084**

2024 Individual Taxpayer Organizer

Taxpayer						Tax ID # *				
First Name	M.I.	La	st Name	Ema	ail			IP PIN		
Occupation		Dat	e of birth			Are you ne	w to ou	r firm?	Yes	No
Address		City	7			State	Zip			
County		Prin	nary phone			Secondary	phone	'		
Driver's License No.				State	e Issue	Date	Exp	p. Date		
Spouse						Tax ID #*				
First Name	M.I.	La	st Name	Ema	ail	<u> </u>		IP PIN		
Occupation		Dat	e of birth			Are you ne	w to ou	r firm?	Yes	No
Address (If different from Taxpayer)		City	7			State		Zip		
County		Prin	nary phone			Secondary	phone	'		
Driver's License No.				State	e Issue	Date	Exp	p. Date		
If you moved during 2024, enter your	previous addres	s.				Date of mo	ve			
Marital status on 12/31/24: Single Were you divorced or separated durin <i>Note:</i> Individuals in registered domestic.	ng the year? Ye	es l	rated Surviv No s) and civil union	We	ere there any	gistered Domes deaths in the fa red married for t	mily?	Yes N	0	
Names of dependent children Child's full name	Tax ID i	# *	IP PIN		Date of birt	Months lived home in 202		elationship		College udent?
Did any of the children have unearned is it anticipated that a different taxpa	yer will seek to cl			lo ve as	,	f the children ha		ability? Yes No	Yes	No
Other dependents or people who liv	ea with you					Months lived in				
Name	Tax ID # *		IP PIN	E	Date of birth	home in 2024	Relat	ionship	Inc	come
Bank information: Use for Direct d	eposit of refund	Dia	ect debit of bala	nce d	ue <i>Name of</i>	bank				
Checking Savings Routing tra	nsit number				Account nu	ımber				
Ask your tax preparer for information	n about depositin	g a re	fund into an IRA	acco	unt or splitti	ng the deposit ii	nto more	e than one	acco	unt.
*A Tax ID # is a Social Security Number (SS	N), adoption taxpa	ver ide	entification numbe	r (ATI	N), or an indix	idual taxpaver id	entificatio	on number	(ITIN).

				, , ,	ou are unsure							
	Yes	No	, ,	ır spouse legally blind?								
	Yes	No	Have you received as	ny notice from the IRS or st	ate revenue d	lepartment within the p	ast year? If yes, provide	а сору.				
	Yes	No	Did you pay or received Paid Received		Recipient's	s SSN	Date of divorce or separ	ation				
	Yes	No	Did you purchase he	alth insurance through a p	ublic exchang	e/marketplace? (Provid	le Form 1095-A.)					
AXES	Yes	No	Will there be any sign	ill there be any significant changes in income or deductions next year, such as retirement? d you pay anyone for domestic services (e.g., nanny, housekeeper, cook, caretaker) in your home?								
LIFESTYLE & TAXES	Yes	No	Did you pay anyone	for domestic services (e.g.,	nanny, house	keeper, cook, caretaker)	in your home?					
STYL	Yes	No	Did you purchase an	energy-efficient, hybrid, or	r electric vehi	cle?						
LIFE	Yes	No	Are you involved in	bankruptcy, foreclosure, re	possession, or	had any debt (includin	g credit cards) cancelled	1?				
	Yes	No	Are you a member of	f the military?		State of residency						
	Yes	No	Were you a citizen of	or did you live in a foreigr	n country?	Foreign country						
	Yes	No	Do you own or have	financial interest in a foreig	gn bank or fin	ancial account? Maximi	um value in 2024 \$					
	Yes	No	Would you like to all Designee's name	ow your tax preparer or an	other person hone number	to discuss your return v	vith the IRS? PIN (any five digits)					
	Yes	No	Were any children bo	orn or adopted in 2024? (Pro	ovide statement	t for other expenses.)						
	Yes	No	Were any children at	tending college? (<i>Provide Fo</i>	orm 1098-T and	d Form 1098-E.)						
			Year in college	Paid by you: Tuition \$		Books \$	Student loan interest \$					
TION				Paid by student: Tuition	\$	Books \$	Student loan interest \$					
лоса	Yes	No	Did you pay any tuit	ion for a private school for	a dependent	or take classes yourself?	•					
1 & EI			Student				Amount paid \$					
CHILDREN & EDUCATION			Name and address of so	chool								
СНІГ	Yes	No	Did you pay for child	d or dependent care so you	could work o	or go to school? (Provide	statement if applicable)					
			Name of provider				EIN or SSN					
			Address				Amount paid \$					
	Yes	No	Did you make any co	ontributions to a 529 plan ir	n 2024? If yes,	provide details.						
	Yes	No	Did you, or will you,	contribute any money to a	n IRA for 202	4?	Traditional IRA	Roth IR	A			
	Yes	No	Did you roll over any	amounts from a retiremer	nt account in 2	2024?						
VTS	Yes	No	D: 1 11 ((fer any stock or sell rental o	or investment	property?						
TME	Voc	No Did you sell or transfer any stock or sell rental or investment property?										
	Yes	No	•	income from an installmen	t saie?							
VVES	Yes	No No	Did you receive any	income from an installmen vestments become worthles		a victim of investment	theft in 2024?					
INVESTMENTS			Did you receive any in		ss or were you		theft in 2024?					
INVES	Yes	No	Did you receive any and Did you have any inv Were you granted, or Did you (a) receive (a	vestments become worthles	es or were you ployee stock of ment for prop	ptions during 2024? erty or services); or (b) s	sell, exchange, or otherw		ose			
	Yes Yes	No No	Did you receive any and Did you have any involver you granted, or Did you (a) receive (a of a digital asset (or a	vestments become worthles did you exercise, any emp as a reward, award, or payi	ss or were you loyee stock of ment for prop tal asset)? (Dig	ptions during 2024? erty or services); or (b) s gital assets include crypto	sell, exchange, or otherw currencies, NFTs, and stal		ose			
	Yes Yes Yes	No No No	Did you receive any in Did you have any inv Were you granted, or Did you (a) receive (a of a digital asset (or a Did you, or do you p	vestments become worthles did you exercise, any emp as a reward, award, or payn a financial interest in a digi	ess or were you ployee stock of ment for prop tal asset)? (<i>Dig</i> y April 15, 202	ptions during 2024? erty or services); or (b) s gital assets include crypto 25 to an HSA for 2024? I	sell, exchange, or otherw currencies, NFTs, and stab f yes, provide details.		ose			
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Income Worksheet

Provide to your preparer all Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, 1099-NEC, 1099-K, and other income reporting statements. Do not list dollar amounts for the following forms. Your preparer will report the appropriate amounts.

Indicate	e "T" for taxpayer, "S" for spouse, "J" for jo	oint			Prov	vide additional stateme	nts if mo	ore room is needed
Forms V	W-2 — Wage and Tax Statement							
T/S	Employer name			T/S	Employe	r name		
	1)				4)			
	2)				5)			
	3)				6)			
Forms 1	1099-INT—Interest Income							
T/S/J	Name of issuer			T/S/J	Name of	issuer		
	1)				4)			
	2)				5)			
	3)				6)			
Forms 1	1099-DIV—Dividends and Distributions							
T/S/J	Name of issuer			T/S/J	Name of	issuer		
	1)				4)			
	2)				5)			
	3)				6)			
Forms 1	1099-R—Distributions From Pensions, An	ınuities, Retii	rement	or Profit	-Sharing P	lans, IRAs, Insurance C	Contract	ts, Etc.
T/S	Name of issuer			T/S	Name of	issuer		
	1)				4)			
	2)				5)			
	3)				6)			
If the di	istribution is before age 59½, give a reason	to determine	if an e	exception	to penalty	applies.		
Tax-Exe	empt Interest (such as municipal bonds—	include state:	ment)					
Payer		\$		Payer				\$
Other I	ncome							
State ta:	x refund		\$			Unreported tips	\$	

Rental income (see Rental Property Tax Organizer)
Sales and Exchanges Worksheet

Social Security (taxpayer)—provide SSA-1099 or RRB-1099

Social Security (spouse)—provide SSA-1099 or RRB-1099

Business income (see Sole Proprietorship Tax Organizer)

Unemployment compensation

Gambling income—provide Form W-2G

Provide information about sales of stock, real estate, or other property, along with Forms 1099-B, 1099-S, or other supporting statements.

\$

\$ \$

\$

Other

Stock sales

Sale of other property

\$ \$

\$

\$

See "Sales and Exchanges Worksheet" below.

Description of property	Purchase date	Cost/basis	Sale date	Sale price
		\$		\$
		\$		\$
		\$		\$

Notes:

- When stock is sold, you will usually receive Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*, reporting the proceeds from the sale. However, your statement will not always provide the cost/basis information necessary to compute gain or loss. If the statement does not contain the cost/basis information, you must provide it. You may need to contact your broker for questions about cost/basis and purchase dates of your stock accounts.
- Often, "transfers" of stock or mutual funds within a brokerage account are actually sales of one type of stock and purchase of another. Even if you did not receive any cash from the transaction, you may have taxable gain or loss.
- If your stock dividends are automatically reinvested, the dividends will be taxable even though you did not receive any cash. The transaction is treated as if you had received cash and purchased additional stock. When the stock is sold, the amount reinvested over the years is taken into account. You may need to contact your broker for questions about the amount of reinvested dividends.
- If you sold property other than stock, your taxable gain or loss will be determined by your cost/basis. The cost/basis is usually the original purchase price plus improvements (the cost of repairs and maintenance are not taken into account for cost/basis).

Itemized Deductions Worksheet

Deductions must exceed \$14,600 Single, \$29,200 MFJ/QSS, \$21,900 HOH, or \$14,600 MFS to be a tax benefit.

include cost fo	r dependents—do 1	7.5% of income to be not include any expe vith funds from an F	nses that were		ride details of cor	\$500 in noncash cha ntributions. Rules rec all contributions.			
Dentists	\$	Hospitals	\$	Monetary (cash, check, credit card) \$					
Doctors	\$	Insurance	\$	Noncash contributions (FMV). Clothing or household items must be in good used condition or better. \$					
Equipment	\$	Prescriptions	\$						
Eyeglasses	\$	Other	\$	Did you transfer fu charity? Yes	ınds from an IRA No	directly to a	d.		
Medical miles:	·	@ 21¢		charity? Yes Charitable mileage		@ 14¢	\$		
		paid for full or partia		Casualty and The					
State withhold	ling		Reported on W-2			cted damage or loss			
State estimated	d taxes—paid in 202	24	\$	a theft in a federall preparer. Yes	y-declared disast	ter area, provide deta	ills to your tax		
Real estate tax	—residence		\$	1 1		ons. Miscellaneous i	itemized		
Real estate tax	—other		\$	1		mitation are not dedu			
Personal prope	erty taxes		\$	federal return. Hov return. For use of h					
Property tax re	efund—received in	2024	\$()	provide informatio					
Foreign tax pa	id		\$	by your employer?					
Other			\$	Dues	\$	Subscriptions	\$		
Other			\$	Investment	\$	Supplies	\$		
Other			\$	expenses					
	n 2024 from prior ye			Job education	\$	Tax prep fees	\$		
(do not include	e interest or penaltie	es)	\$	Job seeking	\$	Tools	\$		
	receipts for sales tax		Yes No	Legal fees	\$	Uniforms	\$		
Did you purch Sales tax paid \$	ase a car, plane, boa Purchase p		Yes No	Licenses	\$	Union dues	\$		
				Safety equipment	\$	Other	\$		
use or rental-u		rest paid for full or p ng business use of th on and ID numbers.		Other Deduction AGI limitation.	s. The following	deductions are not s	ubject to the 2%		
Main home		Equity loan	\$	Gambling losses	\$	Federal estate tax on IRD	\$		
Second home	\$	Equity loan	\$	Impairment-	\$	Other	\$		
Points	\$	Investment interest	\$	related expenses					
Other D	eductions o	r Question	S						

- **Notes:** Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
 - Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
 Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustments Worksheet

\$
\$
\$
\$
\$
\$
\$
Ask preparer
Ask preparer
\$

Estimated Tax Payments — Tax Year 2024									
Installment	Date paid	Federal	Date paid	State					
First		\$		\$					
Second		\$		\$					
Third		\$		\$					
Fourth		\$		\$					
Amount applied from 2023 overpayment		\$		\$					
Total		\$		\$					

Tax Preparation Checklist

Please provide the following documentation:

All Forms W-2 (wages), 1099-INT (interest), 1099-DIV (dividends), 1099-B (proceeds from broker or barter transactions), 1099-R (pensions and IRA distributions), Schedules K-1 from partnerships, S corporations, estates and trusts, and other income reporting statements, including all copies provided from the payer.

Form 1095-A (for health insurance purchased through a public exchange/marketplace), Form 1095-B (for health insurance purchased outside of a public exchange), or Form 1095-C (for employer-provided health insurance coverage).

If you are a new client, provide copies of last year's tax returns.

The completed Individual Income Tax Organizer. *Note:* If you choose not to fill out the organizer, you must at least answer the "Yes" or "No" questions under "Questions—All Taxpayers."

Copy of the closing statement if you bought, sold, or refinanced real estate.

Mileage amounts for any automobile expenses claimed, including total mileage, commuting mileage, and business mileage.

Detail of estimated tax payments made, if any.

Income and deductions categorized on a separate sheet for business or rental activities.

List of itemized deductions categorized on a separate sheet for medical, taxes, interest, charitable, and miscellaneous deductions. Copy of all acknowledgement letters received from charitable organizations for contributions made in 2024.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the returns carefully before signing to make sure the information is correct.
- Fees must be paid before your tax returns are delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer may be required for preparation of returns.
- You should keep a copy of your tax return and any related tax documents. You may be assessed a fee if you request a duplicate copy in the future.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities. For a joint return, both taxpayers must sign.

Taxpayer	Spouse	Date

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your express written permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Sole Proprietorship Tax Organizer

Sole Proprie	etor General Informati	ion					
Name of sole	e proprietor						
Business nar	ne (if different)					EIN (if applicable)	
Business add	dress (if different from ho	me address)				l	
Principal bus	siness activity		Date bus	siness started		Date business closed	l
Principal pro	oduct or service						
Yes No	Was the primary purp	oose of the busir	ness activity to realize a pro	fit?			
Yes No	Did you materially pa	articipate (involv	ved in a regular, continuous	s, and substantial	l basis) in	the operation of this b	ousiness?
Yes No	Has the business repo	orted any losses	in prior years?				
Accounting	method: Cash Ad	ccrual Other	(specify)				
Yes No	Does the business file	under a calenda	ar year? (If no, list the fiscal y	jear.)			
Sole Proprie	etor Specific Question	ıs					
Yes No	Did you pay any fam	ily members for	business services?				
Yes No	Did you make any pa	yments of \$600	or more to subcontractors,	attorneys, accour	ntants, dii	rectors, etc.?	
	If Yes, did you issue I	Form 1099-NEC?	List name and Social Securit	y Number (SSN) f	for each pe	erson to whom you paid \$	6600 or more.
	Name			-		SSN	
	Name					SSN	
Yes No	Did you make, or do	you plan to mak	e, any contributions to a se	lf-employed retir	rement pl	lan?	
	Type of plan					Amount contributed	\$
Yes No	Did you pay for your	own health/de	ntal insurance? If Yes, provid	le amount of premi	iums paid	during the year.	\$
Yes No	Did you have any em	ployees?					
Yes No	Did you have any bar	rtering transaction	ons in 2024?				
Yes No	Did you have a Paych	neck Protection I	Program (PPP) loan that wa	s forgiven in 202	4?		
Sole Proprie	etor Business Income						
Gross receipt	ts or sales (if you received	l Forms 1099-NE	C or 1099-K, list name of paye	r and amount sepa	rately fron	n gross receipts or sales)	\$
Form 1099	-NEC	\$	Form 1099-K			\$	
Total of all F	orms 1099-NEC and 109	99-K received	·				\$
Returns (casl	n or credit refunds) and	allowances (dise	counts or reductions in selli	ng price)			\$()
Other incom	e (not included in gross r	eceipts above)					\$
			(instead of Form W-2) if yo				
			Profit or Loss From Business	s, claim any expe	nses asso	ciated with the incom	e received, and
	f-employment (SE) tax						
			rers, wholesalers, and busine	sses that make, bu	y, or sell g	goods)	ı
	the beginning of the yea						\$
	ss costs of items withdr	awn for persona	l use				\$
Cost of labor							\$
Materials and	**						\$
	the end of the year						\$
	etor Business Expens						I
Advertising		\$	Management fees		\$	Wages*	\$
Bad debts		\$	Meals – business		\$	Other	\$
Bank charges		\$	Office supplies		\$		\$
Business licer		\$	Start-up costs (first year of ba		\$		\$
Commissions		\$	Pension and profit-sharing		\$		\$
Contract labo		\$	Rent or lease – car, machine		\$		\$
	nefit programs	\$	Rent or lease – other busine	ess property	\$		\$
	alth care plans	\$	Repairs and maintenance		\$		\$
	nt (not deductible)	\$	Supplies (not included in inv	entory cost)	\$		\$
Gifts		\$	Taxes – payroll*		\$		\$
	her than health insurance)	\$	Taxes – property		\$		\$
Interest – mo		\$	Taxes – sales		\$		\$
Interest – oth		\$	Taxes – state		\$		\$
Internet servi		\$	Telephone		\$		\$
	ofessional services	\$ 040 Forms 041	Utilities Form 1096, Form 1099-NEC	C Earn- 1000 Mg	\$ **C and a	avv atata too for the Color	\$
r rovide coi	oies of corm vv-3. Form	1740, FORM 941.	FORTH TUYO, FORM TUYY-INEC	corm 1099-IVHS	w.andai	uv state tax forms filed	

Other Business	s Expenses – <i>L</i>	ist out type and expens	se amount						
			\$					\$	
			\$					\$	
			\$					\$	
			\$					\$	
			\$					\$	
			\$					\$	
			\$					\$	
			\$					\$	
			\$					\$	
			\$					\$	
	(use a separate fo	orm for each vehicle)							
Make/Model					Date car	placed in serv	ice		
		personal use during							
		spouse) have any otl	her cars for person	al use?		trade in your			lo
	Oo you have evi				Cost of	trade-in	Trade-in	value	
Yes No Is	s your evidence				\$		\$		
		Mileage					Actual Expens	es	
Beginning of ye					Gas/oil		\$		
End of year odo					Insuran		\$		
Business mileag						fees/tolls	\$		
Commuting mil	leage					tion/fees	\$		
Other mileson					Repairs		\$		
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Depreciation. Depreciation is the annual deduction that allows you to recover the cost or other basis of your business property over a certain number of years. Depreciation starts when you first use the property in your business. It ends when you either take the property out of service, deduct all your depreciable cost or basis, or no longer use the property in your business. The IRS has outlined a useful life (a set number of years) for most assets.

Equipment Sold or Disposed of During Year				
Asset	Date out of service	Date sold	Selling price/FMV	Trade-in?
			\$	
			\$	
			\$	
			\$	

Disposition of Property. A disposition of property occurs when you sell property for cash or other property, you exchange property for other property, you transfer property to satisfy a debt, you abandon property, your bank forecloses or repossesses your property, or your property is damaged, destroyed, or stolen and you receive property or money in payment.

Business Use of the Home

Area of home must be used regularly and exclusively for business except for storage of inventory or daycare.

Note: Managing rental activities or investments does not qualify for business use of the home.

All Taxpayers		For Daycare Only		
A) Business use area (square footage)		1) Hours used for daycare		
B) Total area of home (square footage)		2) Total hours in year	8,784 hrs.	

Enter below only the expenses paid during the period the home was used for business.

Direct expenses benefit only the business use portion of the home. This includes painting or repairs exclusively for the business area.

Indirect expenses are for keeping up and running the entire home, such as mortgage interest and property taxes.

If you bought or sold your home during 2024, copy this worksheet and fill out one for each home.

	Direct	Indirect		Direct	Indirect		
Mortgage interest	\$	\$	Repairs and maintenance	\$	\$		
Property taxes	\$	\$	Utilities	\$	\$		
Insurance	\$	\$	Other	\$	\$		
Rent	\$	\$	Other	\$	\$		
Depreciation of the Home							
Lower of cost or fair market value	of home	\$	Improvements?	Yes No			
Value of land		\$	Casualty losses in 2024?	Yes No			

1) Exclusive Use Test—Business Use of Home

The exclusive use test is met if an area of the home is used only for business. The area can be a room or other separately identifiable space. The space does not need to be marked off by a permanent partition. This test is not met if you use the area both for business and for personal purposes, such as a den used for business during the day and TV viewing during the evening.

The exclusive use test is not required for:

- An area used on a regular basis for storage of inventory or product samples.
- A home used as a daycare facility.

Storage of inventory or product samples—exception to exclusive use test. If you use part of a home for business to store inventory or product samples, you are not required to meet the exclusive use test. However, you must meet all the following tests.

- You are in the business of selling products at wholesale or retail.
- The inventory or product samples are kept in the home for use in the business.
- Your home is the only fixed location of the business.
- The storage space is used on a regular basis.
- The storage space is a separately identifiable space suitable for storage.

2) Regular Use Test—Business Use of Home

The regular use test means you must use a specific area of the home for business on a regular basis. Incidental or occasional business use is not regular use. All facts and circumstances are considered in determining whether the business use is regular.

3) Trade or Business Use Test—Business Use of Home

To satisfy the trade or business use test, the portion of the home used for business must be used in connection with a trade or business. If the business use is for a profit-seeking activity that is not a trade or business, the deduction is not allowed.

4) Principal Place of Business Test—Business Use of Home

A trade or business can have more than one location. To qualify for a business use of home deduction, the home must be the principal place of business for that trade or business. To make this determination, the following are considered.

- The relative importance of the activities performed at each place where business is conducted, and
- The amount of time spent at each place where business is conducted.

A home office qualifies under this test if:

- The home office is used exclusively and regularly for administrative or management activities of the trade or business.
- There is no other fixed location where substantial administrative or management activities are conducted.

Self-Employment (SE) Tax

- SE tax is a Social Security and Medicare tax primarily for individuals who are self-employed. It is similar to the Social Security and Medicare tax withheld from the pay of most wage earners. Your payments of SE tax contribute to your coverage under the Social Security system. Social Security coverage provides you with retirement benefits, disability benefits, survivor benefits, and hospital insurance (Medicare) benefits.
- You must pay SE tax if your net earnings from self-employment were \$400
 or more, or you had church employee income of \$108.28 or more. The SE
 tax rules apply no matter how old you are and even if you are already
 receiving Social Security or Medicare benefits.
- The SE tax rate on net earnings is 15.3% (12.4% for Social Security plus 2.9% for Medicare). Only the first \$168,600 (2024) of combined wages, tips, and net earnings is subject to the 12.4% Social Security part of SE tax.