

# ABC Company

## Sample Accountable Plan

December 31, 2021

Occupancy Expense (Home Office)					
Purchase Price of Home	400,000				
less Land	50,000				
Depreciable Amount	350,000				
Months Home was Owned in 2021	12				
Months Home was Used for Business 2021	12				
Office Square Footage	150				
Total Home Square Footage	3,500				
Biz Use % Including Months Proration	4.3%				
Annual Home Expense	Annual	Sched A Reduction			
Mortgage Interest Only (see 1098)	13,568	-581			
Rent	0	NA			
Property Taxes	2,200	-94			
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 Expense	957	Based on square footage and months			
Depreciation	385	Based on square footage and months, over 39 yrs			
Base Home Office Expense	1,342				
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	6	6	6	43	62
Annual Exp Allocated Per Qtr (from above)	335	335	335	335	1,342
Total Home Office Allocated Per Qtr	<b>342</b>	<b>342</b>	<b>342</b>	<b>378</b>	<b>1,404</b>

<b>Cell Phone</b>					
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4/EOY</b>	<b>Total</b>
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	<b>293</b>	<b>360</b>	<b>360</b>	<b>315</b>	<b>1,328</b>
<b>Internet</b>					
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4/EOY</b>	<b>Total</b>
Total Internet	240	240	240	240	960
Biz Use % (max 80%, let's be reasonable)	80%	80%	80%	80%	80%
Allocated to Internet	<b>192</b>	<b>192</b>	<b>192</b>	<b>192</b>	<b>768</b>
<b>Mileage</b>					
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4/EOY</b>	<b>Total</b>
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 Personal Property Tax (both autos)	0	0	0	0	0
Mileage Rate 2021	\$0.560	\$0.560	\$0.560	\$0.560	\$0.560
Allocated to Auto Expense	<b>437</b>	<b>1,262</b>	<b>1,808</b>	<b>1,677</b>	<b>5,184</b>
<b>Out of Pocket (Paid by Employee)</b>					
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4/EOY</b>	<b>Total</b>
Travel - Airfare	0	0	0	0	0
Travel - Lodging	0	0	0	0	0
Parking, Tolls (non-commuting)	0	0	0	0	0
Meals & Entertainment 50%	0	0	0	0	0
Meals & Entertainment 100%	0	0	0	0	0
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	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Accountable Plan Totals</b>					
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4/EOY</b>	<b>Total</b>
Total Accountable Plan Expenses	<b>1,263</b>	<b>2,156</b>	<b>2,702</b>	<b>2,563</b>	<b>8,684</b>
<b>Accountable Plan Reimbursements Already Made</b>					
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4/EOY</b>	<b>Total</b>
Reimbursements Already Made by Company	0	0	0	0	0