



## IRS Special Edition Tax Tip 2016-08: Landscapers and Gardeners: Tax Help is Just a Click Away

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IRS Tax Tips

May 4, 2016

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**Issue Number: IRS Special Edition Tax Tip 2016-08**

### Inside This Issue

## Landscapers and Gardeners: Tax Help is Just a Click Away

The IRS recognizes [Small Business Week](#) May 1–7 by highlighting some of its most popular educational products, videos and [webinars](#) to help your small business thrive. If you are a self-employed landscaper or gardener, be sure to view the IRS webinar "[Business Taxes for the Self-Employed: The Basics](#)." Here are some topics included in the webinar or on IRS.gov that you should know:

- **Accounting Method.** An accounting method is a set of rules about when to report income and expenses. Many small businesses use the cash method. Under the cash method, you normally report income in the year that you receive it and deduct expenses in the year that you pay them. Find out more in IRS [Publication 538](#), Accounting Periods and Methods.
- **Business Taxes.** There are four general [types of business taxes](#). They are income tax, self-employment tax, employment tax and excise tax. You may need to pay self-employment tax as well

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as income tax if you make a profit. Self-employment tax includes Social Security and Medicare taxes. With [estimated tax](#) payments, you pay taxes at various times during the year to ensure you don't have a large tax bill when you file your tax return. Use [IRS Direct Pay](#), the fast, easy and secure way to pay from your checking or savings account.

- **Tax Forms.** There are two forms to report self-employment income. You must file a [Schedule C](#), Profit or Loss from Business, or Schedule C-EZ, Net Profit from Business, with your Form 1040. You may use [Schedule C-EZ](#) if you had expenses less than \$5,000 and meet other conditions. See the form instructions to find out if you can use the form. Use [Schedule SE](#), Self-Employment Tax, to figure your SE tax. If you owe this tax, make sure you file the schedule with your federal tax return.
- **Allowable Deductions.** You can deduct expenses you paid to run your business that are both ordinary and necessary. An ordinary expense is one that is common and accepted in your industry. A necessary expense is one that is helpful and proper for your trade or business. View the webinar "[Small Business Owners: Get All the Tax Benefits You Deserve](#)" to learn more.
- **Business Use of a Vehicle.** If you use your car or truck for your business, you may be able to deduct the costs to operate the vehicle for the business use. Refer to IRS [Publication 463](#), Travel, Entertainment, Gift, and Car Expenses for details.

Follow the IRS on Twitter. The IRS has three key accounts: [@IRSnews](#), [@IRStaxpros](#) and [@IRSenEspanol](#). For all the IRS Small Business Week information, keep an eye on these IRS Twitter accounts and hashtags: #IRSsbw16 and #DreamSmallBiz.

## Additional IRS References:

- [Small Business and Self-Employed Tax Center](#)
- [IRS Video Portal](#)
- [Online Learning and Educational Products](#)
- [e-News for Small Businesses](#)
- [Publication 583](#), Starting a Business and Keeping Records
- [Publication 505](#), Tax Withholding and Estimated Tax
- [Publication 334](#), Tax Guide for Small Business
- [Publication 535](#), Business Expenses

## IRS YouTube Videos:

- *Record Keeping* – [English](#) | [Spanish](#) | [ASL](#)

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- *Estimated Tax Payments* – [English](#) | [Spanish](#)

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