



# How Does an Accountable Plan Work?

## Accountable Plan Process

- 1 Expense Incurred**  
Employee pays for business expense.
- 2 Reporting**  
Employee submits expense report with documentation.
- 3 Approval**  
Employer reviews and approves expenses.
- 4 Reimbursement**  
Employee receives reimbursement.

## Key Elements

- 1 Substantiation**  
Employees must provide records (receipts, etc.) detailing expenses (amount, date, purpose).
- 2 Return of Excess**  
Employees must return any reimbursement exceeding actual expenses.

## Timeframes

- 1 Advances**  
Within 30 days of expense.
- 2 Substantiation**  
Within 60 days of expense.
- 3 Return of Excess**  
Within 120 days of expense.

# Expense Report Accountable Plan

**Judd E. Hollander**



## **Expense Report Accountable Plan:**

**Tax Strategies for the Small Business Owner** Russell Fox, 2014-03-18 Tax Strategies for the Small Business Owner Reduce Your Taxes and Fatten Your Profits will help the small business owner increase profits while feeling more comfortable dealing with taxes It begins by looking at the often overlooked critical decision small business owners face when they start a business the choice of business entity The book then examines all the deductions that a business owner can take legally to reduce taxes It also provides advice business owners need to make good tax related decisions Should I lease or buy Should I hire an employee or outsource the task How much will buying a building reduce my taxes and for how long Many people freeze up when they are forced to prepare or even think about taxes Some receive a notice from the IRS and put it aside They re too scared to open it Yet taxes for the most part follow common sense rules You just need to know what they are and how they affect your decisions In this book readers will learn about the different business entities the different taxes you must deal with primarily income taxes documentation procedures how to work with a tax professional how to handle an audit and in general how to use the U S Tax Code to your advantage Among other things readers learn to take full advantage of tax benefits and avoid potholes hidden in things like Startup and ongoing expenses Cost of goods sold Depreciation Payroll Retirement plans In short Tax Strategies for the Small Business Owner will not only help you relax when you deal with your taxes it ll show you how to use tax law to your financial benefit

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