KENNETH F. PRAGER
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401 WASHINGTON AVE., SUITE 401
TOWSON, MD. 21204
410.828.4749

AGENDA:

WELCOME

REGISTRATION

   Articles of Organization
       http://dat.state.md.us/

   State of Maryland-Form CRA Combined Registration Application
       http://www.comp.state.md.us/

   Form SS-4 Application for Employer Identification Number
       http://www.irs.gov/

KEEP GOOD RECORDS OF INCOME AND EXPENSE

   Separate business bank account


Thank you

Kenneth F. Prager, CPA
Amy M. Prager-Taylor, CPA

Email questions to ken@kenpragercpa.com
On the web: www.KenPragerCPA.com
ARTICLES OF ORGANIZATION

The undersigned, with the intention of creating a Maryland Limited Liability Company files the following Articles of Organization:

(1) The name of the Limited Liability Company is: ________________________________

(2) The purpose for which the Limited Liability Company is filed is as follows: ________________________________

(3) The address of the Limited Liability Company in Maryland is ________________________________

(4) The resident agent of the Limited Liability Company in Maryland is ________________________________

whose address is ________________________________

(5) ________________________________

(6) ________________________________

Resident Agent
I hereby consent to my designation in this document.

__________________________________________
Signature(s) of Authorized Person(s)

Filing party’s return address:

(7) ________________________________

__________________________________________
## MARYLAND
### FORM
#### CRA

**Combined Registration Application**

### 2014

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### SECTION A: All applicants must complete this section.

1. **9 digit Federal Employer Identification Number (FEIN) (See Instructions)**
   - b. Social Security Number (SSN) of owner, officer or agent responsible for taxes (Required by law)

2. **Legal name of dealer, employer, corporation or owner**
3. **Trade name (if different from Legal name of dealer, employer, corporation or owner)**

4. **Street Address of physical business location (P.O. box not acceptable)**
   - City
   - County
   - State
   - ZIP code (if digits if known)

   **Telephone number**
   **Fax number**
   **E-mail address**

5. **Mailing address (P.O. box acceptable)**
   - City
   - State
   - ZIP code (if digits if known)

   **Reason for applying:**
   - New business
   - Additional location(s)
   - Merger
   - Purchased going business
   - Re-activate/Re-open
   - Change of entity
   - Remit use tax on purchases
   - Reorganization
   - Other (describe)

6. **Previous owner’s name:**
   - First Name or Corporation Name
   - Last Name
   - Title
   - Telephone number

7. **Street address (P.O. box acceptable)**
   - City
   - State
   - ZIP code (if digits if known)

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8. **Type of registration** (must check appropriate box(es))
   - Maryland Number if registered:
   - Type of ownership (check one):
     - Sole proprietorship
     - Partnership
     - Non-Maryland corporation
     - Governmental
     - Nonprofit organization
     - Fiduciary
     - Maryland corporation
     - Business trust
     - Limited liability company

9. **Type of registration**: (Check one)
   - Sales and use tax
   - Sales and use tax exemption for nonprofit organizations
   - Tire recycling fee
   - Admissions & amusement tax
   - Employer withholding tax
   - Unemployment insurance
   - Alcohol tax
   - Tobacco tax
   - Motor fuel tax
   - Transient vendor license

10. **Date first sales made in Maryland (mm/dd/yyyy)**
11. **Date first wages paid in Maryland subject to withholding (mm/dd/yyyy)**
12. **If you currently file a consolidated sales and use tax return, enter the 8-digit CR number of your account**

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13. **If you have employees, enter the number of your workers’ compensation insurance policy or binder**

14. (a) **Have you paid or do you anticipate paying wages to individuals, including corporate officers, for services performed in Maryland?**
   - Yes
   - No

   **(b) If yes, enter date wages first paid (mm/dd/yyyy):**

15. **Number of employees:**

16. **Estimated gross wages paid in first quarter of operation:**

17. **Do you need a sales and use tax account only to remit taxes on untaxed purchases?**
   - Yes
   - No

18. **Describe for profit or nonprofit business activity that generates revenue. Specify the product manufactured and/or sold, or the type of service performed**

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### COMRAD 090

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**Form SS-4**

**Application for Employer Identification Number**

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

| Legal name of entity (or individuals) for whom the EIN is being requested |
| Trade name of business (if different from name on line 1) |
| Executor, administrator, trustee, “care of” name |
| Mailing address (room, apt., suite no. and street, or P.O. box) |
| Street address (if different) (Do not enter a P.O. box.) |
| City, state, and ZIP code (if foreign, see instructions) |
| City, state, and ZIP code (if foreign, see instructions) |
| County and state where principal business is located |
| Name of responsible party |
| SSN, ITIN, or EIN |

8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? □ Yes □ No

8b If Yes, enter the number of LLC members ▶

8c If Yes, was the LLC organized in the United States? □ Yes □ No

9a Type of entity (check only one box). **Caution.** If Yes, see the instructions for the correct box to check.

| Sole proprietor (SSN) |
| Partnership |
| Corporation (enter form number to be filed) ▶ |
| Personal service corporation |
| Church or church-controlled organization |
| Other nonprofit organization (specify) ▶ |
| Other (specify) ▶ |
| Estate (SSN of decedent) |
| Plan administrator (TIN) |
| Trust (TIN of grantor) |
| National Guard |
| State/local government |
| Farmers' cooperative |
| Federal government/military |
| REMIC |
| Indian tribal governments/enterprises |
| Group Exemption Number (GEN) if any ▶ |

9b If a corporation, name the state or foreign country (if applicable) where incorporated

| State | Foreign country |

10 Reason for applying (check only one box)

| Started new business (specify type) ▶ |
| Hired employees (Check the box and see line 13.) |
| Compliance with IRS withholding regulations |
| Banking purpose (specify purpose) ▶ |
| Changed type of organization (specify new type) ▶ |
| Purchased going business |
| Created a trust (specify type) ▶ |
| Created a pension plan (specify type) ▶ |

11 Date business started or acquired (month, day, year). See instructions.

12 Closing month of accounting year

13 Highest number of employees expected in the next 12 months (enter -0- if none).

If no employees expected, skip line 14.

| Agricultural | Household | Other |

15 First date wages or annuities were paid (month, day, year). **Note.** If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶

16 Check one box that best describes the principal activity of your business.

| Construction |
| Rental & leasing |
| Transportation & warehousing |
| Real estate |
| Manufacturing |
| Finance & insurance |
| Health care & social assistance |
| Wholesale-agent/broker |
| Accommodation & food service |
| Wholesale-other |
| Retail |

17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? □ Yes □ No

If Yes, write previous EIN here ▶

**Third Party Designee**

Complete this section only if you want to authorize the named individual to receive the entity’s EIN and answer questions about the completion of this form.

| Designee’s name |
| Designee’s telephone number (include area code) |
| Designee’s fax number (include area code) |

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

**Signature ▶**

**Date ▶**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
For the year Jan. 1–Dec. 31, 2014, or other tax year beginning ,2014, ending ,20
See separate instructions.

Department of the Treasury—Internal Revenue Service
OMB No. 1545-0074
IRS Use—Do not write or staple in this space

Your first name and initial
Last name

If a joint return, spouse’s first name and initial
Last name

Home address (number and street). If you have a P.O. box, see instructions.
Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

City or foreign country name
Foreign province/state/county
Foreign postal code

Filing Status
1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse’s SSN above and full name here. ▶
4 □ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child’s name here. ▶
5 □ Qualifying widow(er) with dependent child

Check only one box.

Exemptions
6a □ Yourself. If someone can claim you as a dependent, do not check box 6a
6b □ Spouse

c Dependants:

(1) First name
(2) Dependent’s social security number
(3) Dependent’s relationship to you
(4) □ Child under age 17. Qual. child tax credit rate (last)
(5) □ Child under age 17 who did not live with you because of divorce or separation (see instructions)

If more than four dependents, see instructions and check here ▶

Total number of exemptions claimed

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
8b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends
10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶
14 Other gains or (losses). Attach Form 4797
15a IRA distributions
15b Taxable amount
16a Pensions and annuities
16b Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits
20b Taxable amount
21 Other income. List type and amount

Adjusted Gross Income

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶
23 Educator expenses
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 Deductible part of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction
30 Penalty on early withdrawal of savings
31a Alimony paid
31b Recipient’s SSN ▶
31c □ Recipient claimed
32 IRA deduction
33 Student loan interest deduction
34 Tuition and fees. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903
36 Add lines 23 through 35 ▶
37 Subtract line 36 from line 22. This is your adjusted gross income ▶

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
DAA
### Tax and Credits

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>38</td>
<td>Amount from line 37 (adjusted gross income)</td>
</tr>
<tr>
<td>39a</td>
<td>Check if you were born before January 2, 1950, and declare as blind. Total boxes checked: ▶ 39a</td>
</tr>
<tr>
<td>39b</td>
<td>If your spouse is born before January 2, 1950, and declare as blind. Total boxes checked: ▶ 39b</td>
</tr>
</tbody>
</table>

### Standard Deduction

- People check any box on line 39a or 39b and who can claim as a dependent, see instructions.
- All others

### Itemized Deductions

- Subtract line 40 from line 38
- Taxable income: Subtract line 42 from line 41. If line 42 is more than line 41, enter -0.
- Tax (see instr.). Check if any of the following: a Form 5472, b Form 5880, c Form 5881.

### Alternative Minimum Tax

- Attach Form 6251

### Other Taxes

- Foreign tax credit. Attach Form 1116 if required
- Credit for child and dependent care expenses. Attach Form 2441
- Education credits from Form 8863
- Retirement savings contributions credit. Attach Form 8960
- Child tax credit. Attach Schedule 8812 if required
- Residential energy credits. Attach Form 8869
- Other credits from Form 8864

### Payments

- Federal income tax withheld from W-2 and 1099
- 2014 estimated tax payments and amount applied from 2013 return

### Earned Income Credit (EIC)

- Non-taxable combat pay election
- Additional child tax credit. Attach Schedule 8812
- American opportunity credit from Form 8863
- Net premium tax credit. Attach Form 8962
- Amount paid with request for extension to file
- Excess social security and tier 1 RRTA tax withheld

### Refund

- If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid
- Amount of line 75 you want refunded to you. If Form 8888 is attached, check here

### Amount You Owe

- Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions

### Third Party Designee

- Designee name
- Personal Identification number (PIN)
- Daytime phone number
- If the IRS sends you an Identity Protection PIN, enter it here (see instr.)

### Sign Here

- Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge, belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

### Paid

- Preparer firm's name
- Preparer's signature
- Firm's EIN

### Use Only

- Preparer firm's address
- Phone no.
**SCHEDULE C**

**Profit or Loss From Business**

(Sole Proprietorship)

Information about Schedule C and its separate instructions is at www.irs.gov/schedulec. 

Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

**2014**

**Attachment Sequence No. 09**

Name of proprietor

<table>
<thead>
<tr>
<th>Social security number (SSN)</th>
</tr>
</thead>
</table>

B Enter code from instructions

D Employer ID number (EIN), (see instr.)

| A Principal business or profession, including product or service (see instructions) |
| C Business name. If no separate business name, leave blank. |
| E Business address (including suite or room no.) |

City, town or post office, state, and ZIP code

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) |

| G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses |
| H If you started or acquired this business during 2014, check here |
| I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) |
| J If "Yes," did you or will you file required Forms 1099? |

<table>
<thead>
<tr>
<th>Part I Income</th>
</tr>
</thead>
</table>

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked 

2 Returns and allowances 

3 Subtract line 2 from line 1 

4 Cost of goods sold (from line 42) 

5 Gross profit. Subtract line 4 from line 3 

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 

7 Gross income. Add lines 5 and 6

<table>
<thead>
<tr>
<th>Part II Expenses. Enter expenses for business use of your home only on line 30.</th>
</tr>
</thead>
</table>

8 Advertising 

9 Car and truck expenses (see instructions) 

10 Commissions and fees 

11 Contract labor (see instructions) 

12 Depreciation 

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 

14 Employee benefit programs (other than on line 19) 

15 Insurance (other than health) 

16 Interest: 

a Mortgage (paid to banks, etc.) 

b Other 

17 Legal and professional services 

18 Office expense (see instructions) 

19 Pension and profit-sharing plans 

20 Rent or lease (see instructions): 

a Vehicles, machinery, and equipment 

b Other business property 

21 Repairs and maintenance 

22 Supplies (not included in Part III) 

23 Taxes and licenses 

24 Travel, meals, and entertainment: 

a Travel 

b Deductible meals and entertainment (see instructions) 

25 Utilities 

26 Wages (less employment credits) 

27a Other expenses (from line 48) 

b Reserved for future use 

28 Total expenses before expenses for business use of home. Add lines 8 through 27a 

29 Tentative profit or (loss). Subtract line 28 from line 7 

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

Simplified method filers only: enter the total square footage of: (a) your home: 

and (b) the part of your home used for business: . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. 

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. 

- If a loss, you must go to line 32. 

32 If you have a loss, check the box that describes your investment in this activity (see instructions). 

- If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. 

- If you checked 32b, you must attach Form 6198. Your loss may be limited.

For Paperwork Reduction Act Notice, see the separate instructions. Schedule C (Form 1040) 2014

DAA
May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.

Section A — Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z 1b

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box B, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report 2

3 Combine lines 1a, 1b, and 2

4 Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b 4

Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.

5 Self-employment tax. If the amount on line 4 is:
   • $117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55
   • More than $117,000, multiply line 4 by 2.9% (.029). Then, add $14,508 to the result.

Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55 5

6 Deduction for one-half of self-employment tax.

Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 6
2014 Estimated Tax

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2014 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Print or type

<table>
<thead>
<tr>
<th>Your first name and initial</th>
<th>Your last name</th>
<th>Your social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>If joint payment, complete for spouse</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spouse's first name and initial</td>
<td>Spouse's last name</td>
<td>Spouse's social security number</td>
</tr>
<tr>
<td>Address (number, street, and apt. no.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign country name</td>
<td>Foreign province/county</td>
<td>Foreign postal code</td>
</tr>
</tbody>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES
Department of the Treasury
Internal Revenue Service

Calendar year–Due Sept. 15, 2014

Amount of estimated tax you are paying by check or money order.

Dollars

CUT HERE

Calendar year–Due June 16, 2014

Amount of estimated tax you are paying by check or money order.

Dollars

CUT HERE

Calendar year–Due April 16, 2014

Amount of estimated tax you are paying by check or money order.

Dollars