

Are you cash or accrual to the IRS?

Where to look: (Get your most recent tax return and take a look)

<u>Form of Business</u>	<u>Form</u>	<u>Schedule</u>	<u>Page</u>	<u>Line</u>	
Sole Proprietorship	1040	Sch. C	n/a	Line F	Box (1) Cash or Box (2) Accrual
C Corporation	1120	Sch. K	Page 3	Line 1	Box (a) Cash or Box (b) Accrual
S Corporation	1120S	Sch. B	Page 2	Line 1	Box (a) Cash or Box (b) Accrual
Partnership or LLC	1065	n/a	Page 1	Line H	Box (1) Cash or Box (2) Accrual

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