

For Your Tax Professional - Start Here

Sample Bistro Group LLC (SAMPLE DATA) · Prepared Feb 10, 2026

EIN: 99-0001234

This package is for the reviewing tax professional. It contains computed workpapers for the federal employer tax credits listed below - it is NOT a set of filed forms. P.A.I.D. is a software calculation tool; it does not prepare, sign, or file returns. You review the figures, verify them against the client's source records, and file the official IRS forms with the return.

How to use this package

1. Open each enclosed workpaper (one per credit). Each shows the credit computed line-by-line, keyed to the exact line numbers on the official IRS form, with the controlling authority cited (e.g. IRC Sec. 45B and the Sec. 280C deduction reduction).
2. Verify the inputs against the client's payroll records - Forms 941, and Form 8027 for a large food or beverage establishment. Tie-out notes are on each workpaper.
3. Enter the figures on the official IRS forms and roll each into Form 3800 (General Business Credit) at the line shown in the table below.
4. Apply the Sec. 280C wage-deduction reduction and the Sec. 38 tax-liability limit (unused amounts generally carry back 1 year / forward 20), then file with the return.

Credits in this package

Form	Credit	Est.	Rolls into Form 3800
8846	FICA Tip Credit (Sec. 45B)	\$1,969	Part III, line 4f
8941	Small-Business Health Care (Sec. 45R)	\$18,000	Part III, line 4h
8881	Retirement Plan Startup (Sec. 45E/45T)	\$9,500	Pt III, ln 1j/1dd
8826	Disabled Access (Sec. 44)	\$2,500	Part III, line 1e
8994	Paid Family & Medical Leave (Sec. 45S)	\$576	Part III, line 4j
8932	Differential Wage (Sec. 45P)	\$1,300	Part III, line 1w
8882	Employer Childcare (Sec. 45F)	\$10,400	Part III, line 1k
3800	General Business Credit (roll-up)		totals
Total estimated credit (before Sec. 38 limits)		\$44,245	

Owner's eligibility answers (confirmed in the app - please verify)

- Sec. 45B: the reported employee tip figures are accurate.
 - Sec. 45R: all controlled-group / related entities were entered (FTE count is complete).
 - Sec. 45E/45T: startup costs, contributions, and plan-year are accurate.
 - Sec. 44: the access expenditures are eligible ADA expenses actually incurred.
 - Sec. 45S: a written paid-family-and-medical-leave policy paying at least 50% of wages exists.
 - Sec. 45S: the leave claimed was FMLA-qualifying (not vacation/PTO), and the figures are accurate.
 - Sec. 45P: differential wages were paid to employees on active military duty over 30 days.
 - Sec. 45F: the child-care / resource-and-referral expenditures are qualified and accurate.
- Signed by owner@samplebistro.example on 2/10/2026 - IP address and timestamp recorded in the audit trail.

Important

ESTIMATE ONLY - NOT TAX ADVICE. P.A.I.D. is a software calculation tool, not a CPA, tax preparer, or law firm, and does not prepare, sign, or file returns. Figures are automated estimates from the data you provided and must be independently reviewed, verified, and filed by your own licensed tax professional. No accountant-client relationship is created. No credit is guaranteed.