

Personal Services Business Flow Chart

Step 1 – Personal Services Income

Do you receive income that is mainly a reward for personal effort or skill?

Step 2 – Results Test

Do you meet ALL of the conditions of the results test?

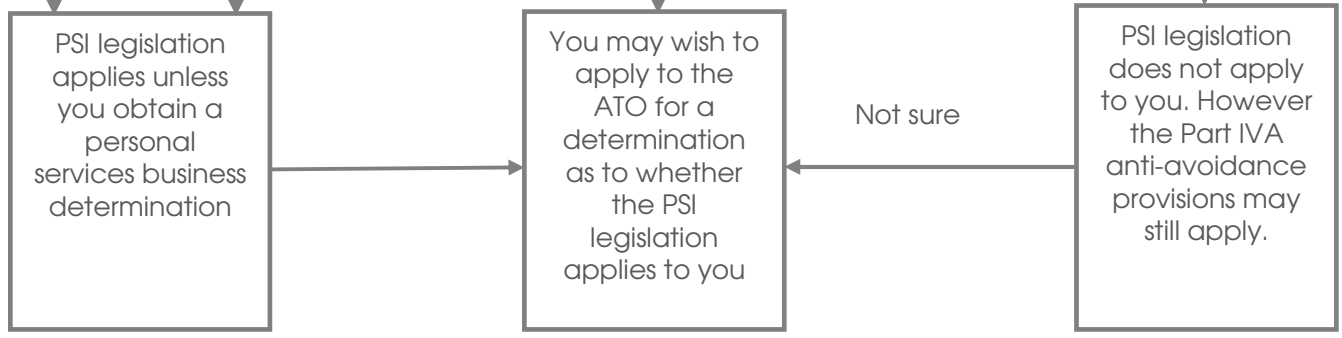
Step 3 – The 80% Test

Does 80% or more of your personal services income in an income year come from one client?

Step 4 – Other Tests

Do you satisfy ONE of the following tests?

- Unrelated Clients
- Employment
- Business Premises



Disclaimer: The information contained in this fact sheet is not intended as specific advice. Please contact Isaacs & Cole to discuss your individual situation.