PCC EXTENSION · MODULE 0354X

Tax Essentials

Your 15-minute preparation pack

For freelancers, creators and gig workers · Burak Genc · Fall 2026

Three Saturdays: November 7, 14 and 21, 9:30 AM–noon, PCC Campus Room R111. Check PCC's official listing for final logistics and registration.

PCC official course listing

Spend 15 minutes before class

Minutes 0–3: choose one learning goal. Minutes 3–10: answer D1–D6 without looking up the rules. Minutes 10–15: list your income channels and the types of records they produce; use fictional names and figures.

What to bring

A pen, calculator and workbook. Laptop optional. Bring fictional or thoroughly redacted practice summaries only. Leave full returns, Social Security numbers, banking details, passwords and client records at home.

Choose a participation format

Writing, oral explanation and printed practice are all supported. Large-print and editable workbooks are available. Contact PCC LARS early for formal accommodations.

PCC LARS guidance

General tax education. This pack does not calculate a personal tax return. Sources checked September 13, 2026.

D1 · Before-class diagnostic

Work independently. Choose an answer and mark confidence: low / medium / high. This is practice, not a grade.

D1. A client pays $500 for design work but sends no tax form. What happens next?

A: Ignore it. B: Put it in the income ledger and analyze reporting. C: Wait for IRS approval.

My choice: ______ Confidence: ______ Reason: ________________________

D2. A platform reports $1,000 gross and pays out $900 after a $100 fee. Which record is the starting point?

A: Reconcile $1,000 gross, $100 fee and $900 deposit. B: $900 only. C: Add $1,000 and $900.

My choice: ______ Confidence: ______ Reason: ________________________

D3. A $100 phone bill is supported as 60% business use. What amount is the initial business allocation?

A: $40. B: $100. C: $60.

My choice: ______ Confidence: ______ Reason: ________________________

D2 · Diagnostic continued

Work independently. Choose an answer and mark confidence: low / medium / high. This is practice, not a grade.

D4. An eligible taxpayer drove 100 business miles in August 2026. Which rate applies?

A: 72.5 cents. B: 76 cents. C: Choose either.

My choice: ______ Confidence: ______ Reason: ________________________

D5. Does forming an LLC itself remove self-employment tax?

A: No. B: Yes. C: Only if paid by an app.

My choice: ______ Confidence: ______ Reason: ________________________

D6. A November estimate worksheet shows an annual payment gap. Can four future equal payments repair all missed installments?

A: Yes. B: Only California. C: No.

My choice: ______ Confidence: ______ Reason: ________________________

Map · What you will learn

November 7: trace income, explain forms and reconcile a payout. November 14: support deductions and distinguish federal/California payments. November 21: close a month and build a 30-day plan.

Prepare one question in this format: “What facts would change the answer if … ?” Do not submit personal records to prepare for this class.

Use the included offline practice lab and spreadsheet with fictional data. First predict a result, then calculate and explain why it changed.

My learning target and one general question

Start with official sources

IRS gig-work tax guide

IRS Form 1099-K explanation

IRS 2026 federal estimates

FTB 2026 California estimates

IRS 2026 mileage table