

Income and expenses (Schedule C) – Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

Description	Amount
Part I – Income	
Gross receipts or sales	
Returns and allowances	
Other income (list type and amount)	
Part II – Cost of goods sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (do not include salary paid to yourself)	
Materials and supplies	
Other costs (list type and amount)	
Inventory at end of year	
Part III – Expenses	
Advertising	
Bad debts from sales or services	
Car and truck expenses (complete the auto expense schedule)	
Commissions and fees	
Depletion	
Depreciation and Sec. 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans)	
Employee retirement contribution (other than owner)	
Self-employed owner:	
a. Health insurance premiums	
b. Retirement contributions	
c. State income tax	

Description	Amount
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
Office expense	
Rent or lease:	
a. Vehicles, machinery and equipment	
b. Real estate or other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (enclose copies of payroll tax returns; do not include state income tax)	
Travel, meals and entertainment:	
a. Travel	
b. Meals	
c. Entertainment	
Utilities	
Wages (enclose copies of Forms W-3/W-2)	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (list type and amount)	

► Automobile expenses — Complete a separate schedule for each vehicle.

Vehicle description	_____	Total business miles	_____
Date placed in service	_____	Total commuting miles	_____
Cost/fair market value	_____	Total other personal miles	_____
Lease term, if applicable	_____	Total miles this year	_____
		Average daily round trip commuting distance	_____

► Actual expenses (omit if using mileage method)

Gas, oil	_____	Taxes and tags	_____
Repairs	_____	Interest	_____
Tires, supplies	_____	Parking	_____
Insurance	_____	Tolls	_____
Lease payments	_____	Other	_____

	Yes	No
► Did you acquire, lease or dispose of a vehicle used for business during this year? If yes, enclose the purchase and sales contract or lease agreement.	<input type="checkbox"/>	<input type="checkbox"/>
► Did you use the above vehicle in this business less than 12 months? If yes, enter the number of months. _____	<input type="checkbox"/>	<input type="checkbox"/>
► Do you have another vehicle available for personal purposes?	<input type="checkbox"/>	<input type="checkbox"/>
► Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
► Is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

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### Office in home

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- To qualify for an office-in-home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer's business and for your employer's convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If your business use of your home relates to daycare, provide the total hours of business operation for the year.
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Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business percentage

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► I. Depreciation

	Date placed in service	Cost/basis	Method	Life	Prior depreciation
House					
Land					
Total purchase price					
Improvements (provide details)					

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► II. Mortgage interest

Real estate taxes	
Utilities	
Property insurance	
Other expenses — itemize	

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► III. Expenses that apply directly to home office:

Telephone	
Maintenance	
Other expenses — itemize	

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Did you make an election to apply a simplified method with respect to your home office expenses? ☐ Yes ☐ No

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