

Section Three - Ordinary Business Expenses

Things that **DO NOT** go here: Capital Expenses, Home Office Expenses, Vehicle Expenses, and Personal Expenses. If the expense has a line for % Business Use, fill it in.

Cost of Goods Sold / Materials (if applicable)	\$		\$	
Advertising	\$	_____	Accounting	\$
Commissions	\$	_____	Bank Charges	\$
Contract Labor	\$	_____	Computer Expenses	\$
Employee Benefits	\$	_____	Dues & Subscriptions	\$
Insurance - Health *	\$	_____	Education (Business)	\$
Insurance - Liability	\$	_____	Freight & Shipping	\$
Interest Expense	\$	_____	Gifts to Clients	\$
Legal Expenses	\$	_____	Internet Access	\$
Professional Svcs	\$	_____	% Business Use	____ %
Office Expenses	\$	_____	Merchant Fees	\$
Rent - Equipment	\$	_____	On-Line Services	\$
Rent - Building	\$	_____	Phone - Office	\$
Repairs & Maint.	\$	_____	% Business Use	____ %
Supplies	\$	_____	Phone - Cell	\$
Taxes - Fees	\$	_____	% Business Use	____ %
Taxes - Licenses	\$	_____	Phone - Other	\$
Taxes - Payroll	\$	_____	% Business Use	____ %
Travel	\$	_____	Post Office/Postage	\$
Meals & Entertain	\$	_____	Printing & Copies	\$
Utilities	\$	_____	Web Site Expenses	\$
Wages (Payroll)	\$	_____	Unclassified	\$

Other Expenses (Specify)

_____	\$	_____	\$	_____
_____	\$	_____	\$	_____
_____	\$	_____	\$	_____

Section Four - Vehicle Expenses

List Only Vehicle Expenses Here - Nothing Else

You must complete lines 1 through 4 or you will get zero deduction for vehicle expenses. Print out additional forms if you have more than three vehicles. The "standard mileage rate" usually produces a larger deduction than the "actual expense" method, so actual expenses are NOT required.

	Vehicle 1	Vehicle 2	Vehicle 3
1) Vehicle Description	_____	_____	_____
2) Miles Driven Last Year (business AND personal, ALL miles)	_____	_____	_____
3) Business Miles Last Year (business mileage ONLY)	_____	_____	_____
4) Parking and Tolls	\$ _____	\$ _____	\$ _____

Standard deduction - 57.5 cents per mile, or....Optional Items listed below

5A) Purchase Price or	\$ _____	\$ _____	\$ _____
5B) Lease Payment	\$ _____	\$ _____	\$ _____
6) Gasoline	\$ _____	\$ _____	\$ _____
7) Insurance	\$ _____	\$ _____	\$ _____
8) Maintenance & Repair	\$ _____	\$ _____	\$ _____
9) Cleaning & Washing	\$ _____	\$ _____	\$ _____