

**SELF - EMPLOYED
(SOLE - PROPRIETOR INDIVIDUALS) ONLY**
Do NOT use this page for any W-2 EMPLOYEE's income or expenses

List the 1099's you received:

 **MAJOR ITEMS PURCHASED FOR BUSINESS (Not Auto)**

(SELF-EMPLOYED) (Any single item purchased for over \$500)

Description of Property <small>(1) C (2) K1-SE (3) Sec 179 (4) -03/04/ - -</small>	Date Acquired	Date placed In business service	Cost of Item	What % used for Business	Do you Plan to Keep for more than 5 Years?

PROFESSIONAL LIBRARY (New Clients Only)



Cost of total library, computers, equipment, (regardless of when bought) used in your profession (only that which has never been deducted before). **DO NOT include items bought this year.**

Taxpayer _____ Spouse _____

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Business expense deductions must be based on a log and/or other receipts and records. The combination of records should document: the business purpose, date and time, place and amount.

	Self Employed ONLY	Self Employed ONLY
Principal business or profession		
Business name, if you have one		
Business address, if different from		
Employer I.D. number (95 number)		

\$ Total Income (Gross Receipts or Sales) Do NOT include W2 earnings, Bank interest, etc. in this amount. This # represents 1099/cash earnings only.		
Returns and Allowances (Refunds to Clients, etc.)		

INVENTORY - USE ONLY If you had inventory or Construction Materials
(Items available for resale to clients)

Inventory at beginning of the year		
Purchases of Inventory to be resold		
Materials, supplies, etc. to make or build a product		
Cost of items for personal use (if any)		
Cost of Labor (Not Commissions or wages) to make or build products		
Inventory remaining at the end of the year		

GEI Use

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EXPENSES

Accounting: (Not Income Tax Preparation)		
Advertising - Yellow Pages ♦ Recycler ♦ Business Cards ♦ Printing & Xeroxing		
Gifts for Clients or Associates - Allowed \$25 per person, per year maximum (with or without a receipt)		
Business Bank: Service Charges ♦ Monthly ♦ Bounce ♦ Check Fees ♦ Merchant Fees		
Dues & Publications - Books ♦ Magazines ♦ Testing Fees ♦ Licenses ♦ Professional Societies ♦ Stationary ♦ Subscriptions ♦ Newsletters ♦ Alumni Dues ♦ Association Dues ♦ Credentials Fees ♦ License Fees ♦ Journals, Reference & Research ♦ Transcripts ♦ Trade Publications ♦ Greeting Cards for Clients or Work Mates ♦ Seminar & Reg Fees		
Insurance: Prof. Liability ♦ Workman's Comp. ♦ Equip/Office Overhead (NOT auto, disability, life or medical)		
Interest: Bus. Loans ♦ Bus. Credit Card Finance Charges ♦ Bus. Lines of Credit ♦ Mortgages on Bus. Owned Buildings ♦ Post Prof. School Loans Interest (Taken to improve one's professional standing, not to enter (or qualify one to enter) one's field or new one)		
Laundry, Cleaning & Janitorial		
Legal and Professional		
Education: (NOT to enter new or existing profession) Tuition & fees ONLY – (Place books under Dues & Publications) Correspondence & Continuing Education		
Office Expense: Answering Machines ♦ Appoint. Book ♦ Briefcase, Paper ♦ (Disposable items) ♦ Pens & Pencils ♦ Small Furnishings		
Outside Services		

- ✓ *Education Professionals: Teachers, Professors, Coaches, Administrators, Etc.* - Audio Visual Rental Fees ♦ Grading Service Fees
- ✓ *Entertainers: Actor, Actress, Writer, Producer, Audio Video, Musician, Juggler* - Coaching Expenses ♦ Agent Manager Commissions ♦ Fees Voice/Instrumental/Acting ♦ Dance Lessons ♦ Equipment or Costume Rental.
- ✓ *Medical Professionals: Nurses, Doctors, Surgeons, Chiropractors, Dental Hygienists, Technicians, Etc.,* - Legal (Attorney) ♦ Liability Fees ♦ Therapy Fees ♦ Referral Service.
- ✓ *Mental Health Professionals: Psychologists, Psychiatrists, Social Workers, Counselors* Legal (Attorney) ♦ Liability Fees ♦ Therapy & Supervision Fees ♦ Referral Service ♦ Testing Development Fees ♦ Assistant's Commissions.
- ✓ *Real Estate Professionals: Salesperson, Architect, Appraisers, Brokers, Mortgage Bankers, Etc.* - Appraisal & Attorney Fees ♦ Referral Fees ♦ Courier Services ♦ Finder's Fees ♦ Loan & Agent Fees
- ✓ *Day Care Providers* – CPR Training
- ✓ *Graphic Artist, Designer, Illustrator, Photographer, Etc.* Also, see listings under the "Entertainers" category – Many may apply. – Location & Prop Rental Fees ♦ Camera & Equipment Rental Fees ♦ Modeling & 0

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SUPPLIES		
Computer Supplies - Prof. Software ♦ Calendar ♦ Appointment ♦ Research / Billing / Office Management ♦ E-Mail Service Fees ♦ Computer Line Fees ♦ Small Hardware or Equip		
Copier Supplies - Toner ♦ PM kits ♦ Service Contract		
Small Hand Tools/Equipment: -Recorder & Tapes ♦ Label Printers ♦ etc.		
Uniforms: Newly bought ♦ Washing ♦ Shoes		

- ✓ *Day Care Providers* - Baby Bottles ♦ Toys Educational ♦ First Aid Supplies ♦ Child Proofing Exp. ♦ Cleaning Supplies ♦ Diapers ♦ Laundry Exp. ♦ Toilet Paper ♦ Video Rental Fees ♦ Food & Formula for the Children ♦ Car Seats ♦ Cribs ♦ High Chairs ♦ Jungle Gym ♦ Slides ♦ Swings.
- ✓ *Education Professionals: Teachers, Professors, Coaches, Administrators, Etc.* Arts & Crafts Expenses ♦ Audio Visual Materials ♦ Classroom Decorations ♦ Film & Processing ♦ Party Supplies ♦ Parent Teacher Groups ♦ Schools Fees or Dues ♦ Lab Fees ♦ Teaching Materials & Supplies ♦ Student Gifts ♦ Student Prizes ♦ Awards ♦ Trophies
- ✓ *Entertainers: Actor, Actress, Writer, Producer - Audio/Video ♦ Musician ♦ Juggler* - Audition Tapes & Videos Film & Processing Portfolio Production & Prints Photos- Professional Music Arrangements Tapes Recordings Rehearsal Hall Rentals Tickets Performance Audits. Props ♦ Stunt Supplies ♦ Magic Supplies ♦ Amplifiers ♦ Audio Systems ♦ Musical Instruments ♦ Recorder ♦ CD's ♦ Video's ♦ (Above the Norm Only). Costumes ♦ Alterations ♦ Repairs Cleaning ♦ Hair Care ♦ Wigs ♦ Makeup ♦ Cosmetics ♦ Manicure (Above the Norm Only)
- ✓ *Medical Professionals: Nurses, Doctors, Surgeons, Chiropractors, Dental Hygienists, Technicians, Etc.* Lab Fees Breakage Fees Teaching Dummies Medical Bag ♦ Medical Equipment ♦ Cap ♦ Jacket ♦ Scrubs
- ✓ *Graphic Artist, Designer, Illustrator, Photographer, Etc.* Also, see listings under the Entertainers category - Many may apply - Books ♦ ClipArt ♦ Books ♦ Photographic Styles. Drawing Tables & Drafting Furniture ♦ Computer Software ♦ Calendar ♦ Research ♦ CAD ♦ Graphic Arts ♦ Photoshop ♦ Cameras ♦ Special Lenses ♦ Lighting Equipment ♦ VCR & Editing Equipment ♦ Computers ♦ Scanners ♦ Color Printers ♦ Easel ♦ Set & Background Supplies ♦ Back Drops ♦ Sketch Pads ♦ Umbrella.
- ✓ *Real Estate Professionals: Salesperson, Architect, Appraisers, Brokers, Mortgage Bankers, Etc.* - Chamber of Commerce ♦ Real Estate Board Fees/License ♦ Map Books ♦ MLS Books & Service Fees ♦ Customer Lists ♦ Map Books ♦ Demo Kits ♦ Entertainment in Home ♦ Listing Advertisements ♦ Subscriptions ♦ Home Sale Literature ♦ Lock Boxes ♦ Keys & Locksmiths ♦ Repairs to Listed Homes ♦ Software CAD, Etc. ♦ Camera ♦ Drawing Tables ♦ Lights ♦ Gifts ♦ Flowers

Postage: Freight ♦ Federal Express ♦ Airborne Express ♦ UPS		
Rent: (Rented office only - Not office in home)		
Equipment Lease / Rent:		
Repairs: On business equipment (Not vehicles, etc.)		

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Taxes: City w County or State Business Taxes (Not your personal income taxes or Real Estate Taxes) ♦ Sales Taxes (NO PAYROLL see below)		
Travel Expenses: Seminar / Conference Expenses ♦ Air ♦ Auto Rental ♦ Lodging (NOT Auto Mileage or Meals)		

Meals & Entertainment		
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For business meals and entertainment, you must also document that:



- (1) you discussed business during the meal, or
- (2) you had a substantial bonafide business discussion or activity before or after the meal/entertainment, or
- (3) you ate alone while out-of-town.

You must also record the name and business relationship of each person entertained.

If you travel out of town on business - you can take "per diems" for food (without receipts)

<i>Taxpayer</i>		<i>Spouse</i>	
<i>Location</i>	<i># of days</i>	<i>Location</i>	<i># of days</i>

Utilities: (Rented office only - Not office in home)		
Telephone: Cellular, Pager ♦ Public Pay Phone (Business portion ONLY)		

Wages paid (Only if you have employees)		
Payroll Employer Taxes (Futa, Suta, ETT, SS, Med)		
Employee Benefits (Benefits you paid for your employees)		
Pension and Profit Sharing Plans		

Code			Depr		
Auto			Amortization		

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