



SMALL BUSINESS / FREELANCERS / SOLE-PROPRIETORS (Non Entertainment-Related)

Please round all amounts to the NEAREST \$1.00.

(For example, enter \$42 for a deduction of \$42.49. Enter \$43 for a deduction of \$42.50)

Complete a separate worksheet for each distinct business. If business is owned jointly by spouses, use only one worksheet.

Your Name: _____ Tax Year: _____ EIN: _____

Name of Business: _____ Is This An LLC? _____ S Corp? _____

Year this business started: _____ Type of Business: _____

Total Income **Not** Reported on 1099: \$ _____ (Please also provide all forms 1099-MISC and 1099-K)

Total Paid Out of Pocket For Health Insurance \$ _____ (See Health Insurance Worksheet for W2s)

Advertising & Promotion	\$	Ads, business cards, flyers, website design & maintenance, etc.
Commissions & Fees Paid	\$	Include organization & membership fees, etc.
Contract Labor	\$	You MUST issue a 1099-Misc to any individual to whom you paid \$600 or more during the tax year.
Insurance	\$	Other than health insurance (See Health Insurance Worksheet).
Office Expenses	\$	Postage & shipping; Office "consumables"...think supplies from Staples.
Equipment Rentals	\$	
Equipment & Tool Repairs	\$	
Studio / Office Rental	\$	Not Home Office (See Home Office Worksheet).
Supplies	\$	Raw materials; Small electronics or accessories each valued at \$100 or less.
Taxes and Licenses	\$	Sales or other business taxes; Required license fees.
Business Meals & Entertainment	\$	Must keep thorough records of who, when, & why. Must relate directly to current projects or to the promotion of future business.
Trade Publications	\$	
Continuing Education	\$	Must enhance or improve skills in current business.
Job Search Transit	\$	Work search costs in current business.
Local Transit	\$	Mass transit, cabs, rental cars, etc. used in the course of operating this business.
Gifts	\$	May not exceed \$25 per person per year.
Specialized Wardrobe	\$	Safety clothing or uniforms... no streetwear or business clothing.
Misc.	\$	For:

Use the other worksheets for Equipment Purchases over \$100; Business Use of Car; Home Office; Out of Town Travel; Health Insurance.

Cellphone / Internet	Service	Annual Cost	x Business Use	Deduction
Estimate % of business use based on career usage... 20-80% is generally OK.	Cellphone	\$	%	\$
	Internet Access	\$	%	\$