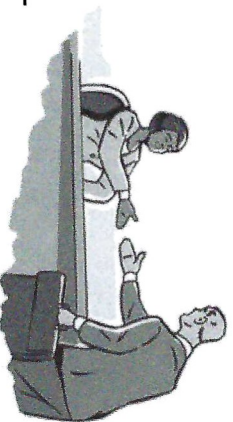




Business or Sales Worksheet

Business Name: _____

Tax Year: _____



Gross Receipts:

| Category | Amount | Category | Amount | Category | Amount |
|---|--------|---|--------|--|--------|
| Expenses: | | Continued Education: | | Outside Office: | |
| Advertising | | Internet / Correspondence Course Fees | | Rent | |
| Bookkeeping Services | | Seminar Fees | | Utilities | |
| Business Cards | | Materials & Supplies | | Repairs | |
| Business Gifts <small>(\$25 max per gift per person)</small> | | Textbooks | | | |
| Computer Software/Programs | | Reference Material | | Home Office: | |
| Customer Lists | | | | Total Square Footage of Home | |
| Internet Service Provide <small>(not on telephone bill)</small> | | Equipment (computer, electronics, etc) | | Total Square Footage of Office in Home | |
| Job Seeking | | Equipment Rentals | | | |
| Office Supplies (No equipment) | | Equipment Repairs | | Rent | |
| Parking | | <i>Date Purchased:</i> | | Renters Insurance | |
| Photocopies | | Type: | | Utilities | |
| Postage | | <i>Date Purchased:</i> | | Repairs (to office space only) | |
| Research | | Type: | | Office Furniture | |
| Shipping | | <i>Date Purchased:</i> | | | |
| Subscriptions | | Type: | | Professional Fees & Dues: | |
| Trade publications | | | | Association Dues | |
| Telephone – Land Line | | Mileage: | | License Fees | |
| Telephone – Fax Line | | Vehicle Make and Model | | Union Dues | |
| Telephone – Cellular | | Total Miles Driven | | E & O | |
| Telephone – Internet | | Business Miles Driven | | Bonds | |
| Website | | | | Professional Memberships: | |
| Meals & Entertainment: | | Vehicle Expense: | | E & O | |
| Meals with/for Clients | | Lease Payments | | Bonds | |
| Entertainment with/for Clients | | Gasoline | | Travel: | |
| Insurance: | | Repairs / Maintenance | | Lodging | |
| Health Insurance <i>(if self-employed)</i> | | Insurance | | Airfare | |
| Liability | | | | Transportation | |
| Workers Compensation | | Labor/Outside Services: | | Rental Car | |
| Property | | Must issue 1099-Misc for amounts over \$600.00 (issued by 1/31) | | | |

Some expenses on this list may not apply to all aspects of your business. Conversely expenses are also not limited to this list.

To be deductible, a business expense must be both ordinary and necessary. An ordinary expense is one that is common and accepted in your trade or business. A necessary expense is one that is helpful and appropriate for your trade or business. An expense does not have to be indispensable to be considered necessary. Also, the above expenses were not reimbursed by your employer. (IRS Pub. 535)