Job: _____

SCHEDULE C

Use this checklist if you have a side job or are self-employed

Revised November 2026

This page is for income and expenses for a side business. The income would be considered cash, or you will receive a 1099 for the income. Expenses count against income.

PLEASE READ EACH ITEM CAREFULLY AND FILL IN INFORMATION

_____ <<<<<<**Income not reported on form 1099 (This would be cash)**

IF YOU DON'T FILL OUT THIS FORM – NO DISCOUNT APPLIES

Car and Truck Expenses – If the vehicles are leased – we must use actual expenses. We will still need the mileage and other information below in addition to the actual expenses.

Vehicle 1

Year	Make	Model
	Date purchased	
	Ending mileage on Dec 31 of last year	
	Beginning mileage (Jan 1 or date of purchase if later – last year)	
	Total miles driven for year	
	Business miles driven	

Vehicle 1 – Actual Expenses (Only if used more than 50% for business)

	Fuel
	Insurance for this vehicle x 12 or number of months used
	Repairs – Oil, tires, batteries, etc.
	Washes x number of months
	Vehicle registration and inspection sticker
	Original cost of vehicle (Full cost)

Vehicle 2

Year	Make	Model
	Date purchased	
	Ending mileage on Dec 31 of last year	
	Beginning mileage (Jan 1 or date of purchase if later – last year)	
	Total miles driven for year	
	Business miles driven	

Vehicle 2 – Actual Expenses (Only if used more than 50% for business)

	Fuel
	Insurance for this vehicle x 12 or number of months used
	Repairs – Oil, tires, batteries, etc.
	Washes x number of months
	Vehicle registration and inspection sticker
	Original cost of vehicle (Full cost)

Job: _____

	Advertising
	Commissions and Fees
	Contract Labor
	Depreciation Items – Equipment and auto (Have your information on a separate sheet of paper – Item name, purchase date, and cost of purchase)
	Employee benefits: _____ Insurance _____ Other benefits
	Insurance: (Not vehicle insurance) _____ Health Insurance _____ Business Insurance _____ Other Insurance
	Interest on business credit cards
	Interest on mortgage of business building and property (Not your home)
	Legal and Professional Services (Tax prep, attorney, LLC fees, etc.)
	Office Expense – supplies, computers, software, etc.
	Rent or lease – equipment, vehicles, machines
	Rent or lease – buildings, booths, storage, etc.
	Repairs / Maintenance – buildings or equipment (Not your vehicles)
	Supplies (Include supplies for parties to sell items, etc.)
	Taxes _____ Payroll taxes – bring your W3 form _____ TWC taxes _____ 940 taxes _____ Property taxes _____ Inventory taxes _____ Sales tax paid to state
	Travel – Hotel, Airline, supplies on trip
	Meals – eating with fellow employees discussing work, taking clients out to eat, recruiting new customers over a meal. If meal is less than $25 per meal – mark on a calendar, if over $25 per meal – must have a receipt and mark receipt with name of who you ate with.
	Meals – subject to 80% (**truck drivers or commercial drivers only**)
	Utilities – total for the year times the % of sq. ft of office area or 100% if entire building.
	Wages – reported to the IRS on a W2 (Not your income – what you paid to others)
	Wages – reported to the IRS on form 1099 (Not your income – what you paid to others)

Job: _____

	Uniforms – required purchase for your job, name of business is printed on the uniform, cleaning for such uniforms and washing of such uniform.
	Freight / Postage
	Internet Fees – monthly service fees (Total for year)
	Web site fees - hosting and design of website (Total for year)
	Sub-contact labor – someone you hire to do specific jobs but are not employees for your business – such as delivery, maintenance, construction, etc.
	Equipment purchases – items that are not depreciated
	Software
	Computer and Supplies – not previously indicated under office supplies
	Cell phone – total cell phone and how many phones _____
	Cell phone purchase – cell phone, accessories, supplies (not paid through monthly plan)
	Phone Line – landline (yes, they still exist)
	Fax services
	Delivery fees
	Dues and publications
	Other – explain below

Inventory

If you keep an inventory of items to sell

	Opening inventory at beginning of year
	Items purchased during the year to sell
	Closing inventory at end of year