GENERAL SELF-EMPLOYMENT WORKSHEET Name_____ 1/26

Complete this worksheet if you were self-employed, ran your own business, or received Form 1099 NEC and/or Form-1099-K. Complete a separate worksheet for each business and tax year.

SCREENING QUESTIONS:

Check the statements below that apply to you:

- ☐ I paid workers/sellers/others.
- ☐ I had more than $50,000 in business expenses.
- ☐ I had Marketplace/healthcare.gov health insurance and want to deduct the cost of premiums.
- ☐ I kept an office or studio in my home and want to take the home office deduction.
- ☐ I had a business loss. (My expenses were more than what I earned.)
- ☐ My business is an LLC that I elected to have treated as an S Corporation.

If you checked any items above, stop and bring your documents to the intake desk for review.
If you did not check any items, complete the worksheet below.

TAX YEAR: _____ **INDUSTRY/BUSINESS TYPE:** _____

INCOME

Total from Form(s) 1099-NEC: $_____
☐ Did not receive

Total from cash, checks, digital cash apps, Form(s) 1099-K: $_____
☐ Did not receive

TOTAL INCOME: $_____

EXPENSES - GENERAL

Advertising (website domain, online ads, etc) $_____
Business liability insurance $_____
Business meals with clients $_____
Commissions and fees $_____
Equipment (computer, tools, etc.): $_____
Describe: _____
Insurance (equipment, property) $_____
Describe: _____
Legal & professional services $_____
Office and/or storage rent $_____
Overnight travel (hotel/airfare) $_____
Professional license/state taxes $_____
Professional education $_____
Rental (machinery, equipment, PO box) $_____
Describe: _____
Repairs to equipment (not vehicle) $_____
Supplies (bookkeeping, office, etc) $_____
Describe: _____
Tolls, Parking (unreimbursed) $_____
Uniforms/Protective Clothing $_____
Other: _____ $_____
Other: _____ $_____
Other: _____ $_____
Other: _____ $_____

HEALTH INSURANCE EXPENSES

Monthly insurance premium amount: $_____

# of months of self-employment in tax year: _____

☐ I did not have health insurance ☐ I had health insurance through healthcare.gov/the Marketplace.

Preparer: *Insurance from Healthcare.gov is OOS if the taxpayer wishes to deduct the cost. If in scope, calculate the total deduction and enter here and in Schedule C>General Expenses>Health Insurance:* $_____

EXPENSES - PHONE & INTERNET

Phone:

Monthly bill: $_____

# of months used for **business**: _____

Percentage of time used for **business**: _____%

Preparer: *Calculate the total deduction:* $_____

Internet:

Monthly bill: $_____

# of months used for **business**: _____

Percentage of time used for **business**: _____%

Preparer: *Calculate the total deduction:* $_____

EXPENSES - CAR & TRUCK

Did you use a vehicle for your business: ☐ Yes ☐ No *If **Yes**, answer the following questions.*

Year: _____ **Make:** _____ **Model:** _____

Date vehicle first used for business: _____ (*mm/dd/yyyy*)

Number of business miles driven: _____ ☐ I need help calculating my business miles.

Do not include commuting miles between home and your 1st job of the day or between your last job and home.

Notes on Mileage:

Do you have evidence for your mileage? ☐ Yes ☐ No *If **Yes**, is the evidence written?* ☐ Yes ☐ No

Was your vehicle also driven for personal use? ☐ Yes ☐ No

Do you (or your spouse, if any) have another vehicle for personal use? ☐ Yes ☐ No

Do you have a loan on this vehicle? ☐ Yes ☐ No *If Yes, answer the following questions.*

Amount of original loan $_____

Start date of loan (*mm/dd/yy*) _____

Length of loan (in months or years) _____

Interest rate (if known) _____%

# of months used for business: _____

Percentage of time used for business: _____%

Preparer: *Use CTC Resources: Deducting Vehicle Loan Interest to calculate the interest rate (if unknown) and the total loan interest deduction. Enter the total deduction here:* $_____

Did you have an AAA membership or similar? ☐ Yes ☐ No *If **Yes**, answer the following questions.*

Cost per year: $_____ # of months vehicle used for business: _____ % of time vehicle used for business: _____%

Preparer: *Calculate the total deduction and enter here:* $_____

ESTIMATED TAX PAYMENTS

I made estimated tax payments for this tax year. ☐ Yes ☐ No

*If **Yes**:* Date (mm/dd/yy): _____ $_____ Date (mm/dd/yy): _____ $_____

Date (mm/dd/yy): _____ $_____ Date (mm/dd/yy): _____ $_____