

## Client Instructions – For Schedule C

Please review the instructions below **before completing the Business Expense Deduction Checklist**. This will help avoid delays and additional preparation fees.

### How to Complete This Checklist

- List **only ordinary and necessary expenses** related to your business.
- Expenses must be **paid during the tax year** listed.
- If an expense is **partly personal and partly business**, list **only the business portion**.
- Provide **total amounts** for each category (do not list individual transactions unless requested).
- Attach summaries, reports, or spreadsheets if available (QuickBooks, Excel, bank summaries).

### Important Reminders

- **Personal expenses are not deductible** and should not be included.
- Keep receipts and mileage logs for your records (receipts are not required to be submitted unless requested).
- Vehicle expenses require **mileage information or actual expense details**.
- Home office deductions require the space to be used **regularly and exclusively** for business.
- Business meals are generally **50% deductible**.

### Items Commonly Not Deductible

- Personal living expenses
- Federal income taxes
- Traffic tickets, penalties, or fines
- Political or charitable contributions (reported elsewhere)
- Clothing suitable for everyday wear

### Business Expense Deduction Checklist (Client Use)

Please list your **business expenses** below. Include only **ordinary and necessary** expenses related to your business. Attach summaries or reports if available.

#### Advertising & Marketing

- Online advertising (Google, Facebook, etc.): \_\_\_\_\_
- Print advertising: \_\_\_\_\_
- Business cards / flyers / brochures: \_\_\_\_\_
- Website design / hosting / domain: \_\_\_\_\_

- Promotional items / sponsorships: \_\_\_\_\_

### **Vehicle & Transportation**

- Business mileage (total miles): \_\_\_\_\_
- Gas, oil, repairs, maintenance: \_\_\_\_\_
- Vehicle insurance (business portion): \_\_\_\_\_
- Lease payments (business portion): \_\_\_\_\_
- Parking fees & tolls: \_\_\_\_\_

### **Travel & Meals**

- Airfare: \_\_\_\_\_
- Hotels / lodging: \_\_\_\_\_
- Rental cars / taxis / rideshare: \_\_\_\_\_
- Business meals (50% deductible): \_\_\_\_\_

### **Home Office (if applicable)**

- Square footage of home office: \_\_\_\_\_
- Rent or mortgage interest (business portion): \_\_\_\_\_
- Utilities (electric, gas, water): \_\_\_\_\_
- Internet (business portion): \_\_\_\_\_
- Home insurance (business portion): \_\_\_\_\_
- Repairs & maintenance: \_\_\_\_\_

### **Office Expenses**

- Office supplies: \_\_\_\_\_
- Computer / printer / equipment: \_\_\_\_\_
- Software & subscriptions: \_\_\_\_\_
- Phone (business portion): \_\_\_\_\_
- Internet (business portion): \_\_\_\_\_
- Postage & shipping: \_\_\_\_\_
- Office furniture: \_\_\_\_\_

### **Professional & Administrative Fees**

- Accounting / bookkeeping: \_\_\_\_\_
- Tax preparation (business portion): \_\_\_\_\_
- Legal & consulting fees: \_\_\_\_\_
- Business licenses & permits: \_\_\_\_\_

- Professional dues & memberships: \_\_\_\_\_
- Education & training: \_\_\_\_\_

### **Insurance**

- General liability insurance: \_\_\_\_\_
- Professional / E&O insurance: \_\_\_\_\_
- Workers' compensation: \_\_\_\_\_
- Commercial auto insurance: \_\_\_\_\_
- Business property insurance: \_\_\_\_\_

### **Rent & Utilities (Business Location)**

- Office / storefront rent: \_\_\_\_\_
- Equipment rental: \_\_\_\_\_
- Utilities (electric, gas, water, trash): \_\_\_\_\_
- Cleaning / janitorial services: \_\_\_\_\_

### **Repairs & Maintenance**

- Equipment repairs: \_\_\_\_\_
- Office repairs & maintenance: \_\_\_\_\_

### **Taxes & Licenses**

- State & local business taxes: \_\_\_\_\_
- Business property taxes: \_\_\_\_\_
- Employer payroll taxes: \_\_\_\_\_
- Franchise or gross receipts taxes: \_\_\_\_\_

### **Labor & Contract Costs**

- Employee wages: \_\_\_\_\_
- Payroll processing fees: \_\_\_\_\_
- Independent contractors (1099): \_\_\_\_\_
- Employee benefits: \_\_\_\_\_
- \_\_\_\_\_

### **Cost of Goods Sold (if applicable)**

- Inventory purchases: \_\_\_\_\_
- Materials & supplies: \_\_\_\_\_
- Freight & shipping: \_\_\_\_\_
- Storage costs: \_\_\_\_\_

**Financial & Banking**

- Bank fees: \_\_\_\_\_
- Credit card processing fees: \_\_\_\_\_
- Business loan interest: \_\_\_\_\_

**Depreciation & Large Purchases**

- Equipment / furniture: \_\_\_\_\_
- Vehicles: \_\_\_\_\_

**Other Expenses**

- Business gifts (limited): \_\_\_\_\_
- Uniforms / protective clothing: \_\_\_\_\_
- Subscriptions & publications: \_\_\_\_\_
- Security services: \_\_\_\_\_

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**Client Name:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

**Business Name:** \_\_\_\_\_ **EIN/SSN:** \_\_\_\_\_

**Client Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Accuracy & Responsibility**

By completing this checklist, you confirm that the information provided is **accurate and complete** to the best of your knowledge.