



△ Joint Filers: If both are using this worksheet, each should complete their OWN copy.  
**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)

Name:

Tax Year:

## Business Equipment Placed In Service Last Year

Computers & peripherals, electronics, audio/visual, office furniture, musical instruments, etc. **over \$100 per item**, and useful life over 1 year.

Item	Date Purchased	Cost	Business Use %	New or Used?
		\$	%	
		\$	%	
		\$	%	
		\$	%	
		\$	%	
		\$	%	
		\$	%	
		\$	%	
		\$	%	
		\$	%	

## Business Use of Automobile

To be deductible, you must keep thorough mileage records via a "contemporaneous" written log.

Year, Make, & Model	Date Placed in Business	Total Annual Mileage	Commuting Mileage	Business Mileage	Parking	Tolls

If claiming **actual** auto expenses only:

Gas, Oil, Repairs: \$

Licenses, Insurance, Registration: \$

## Business Use of Home (Freelance Use Only)

In essence, to be deductible this must be where you physically do the work to earn all or part of your income.  
Examples: Voice teachers, writers, video editors, graphic artists, website designers, etc.

Home Office 1	Home Office 2 (If You Moved)
Sq. Footage of Entire Home:	Sq. Footage of Entire Home:
Sq. Footage of Office/Studio:	Sq. Footage of Office/Studio:
Annual Rent: \$      Annual Utilities: \$	Annual Rent: \$      Annual Utilities: \$
Insurance: \$	Insurance: \$