



# Small Business, Freelancers and Sole-Proprietors

(Non-Entertainment  
Related)

△ Complete a separate worksheet for each distinct business. If business is owned jointly by spouses, use only one worksheet.

**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)

Your Name: \_\_\_\_\_ Tax Year: \_\_\_\_\_ EIN: \_\_\_\_\_

Name of Business: \_\_\_\_\_ Is This An LLC? \_\_\_\_\_

Year this business started: \_\_\_\_\_ Type of Business: \_\_\_\_\_  
Total Income **Not** Reported on 1099: \$ \_\_\_\_\_ (Please also provide all 1099 forms showing income)

Total Paid Out of Pocket For Health Insurance \$ \_\_\_\_\_

<b>Advertising &amp; Promotion</b>	\$	Ads, business cards, flyers, website design & maintenance, etc.
<b>Commissions &amp; Fees Paid</b>	\$	Include organization & membership fees, etc.
<b>Contract Labor</b>	\$	Must submit each laborer a 1099NEC if paid \$600 or more during year.

Did you pay any laborer \$600 or more during the year? **Yes** **No** If yes, did you issue those laborers a 1099NEC? **Yes** **No**

<b>Insurance</b>	\$	Other than health insurance
<b>Office Expenses</b>	\$	Postage & shipping; Office "consumables"...think supplies from Staples.
<b>Equipment Rentals</b>	\$	
<b>Equipment &amp; Tool Repairs</b>	\$	
<b>Studio / Office Rental</b>	\$	Not Home Office (See Home Office Worksheet).
<b>Supplies</b>	\$	Raw materials; Small electronics or accessories each valued at \$100 or less.
<b>Taxes and Licenses</b>	\$	Sales or other business taxes; Required license fees.
<b>Business Meals</b>	\$	Must keep thorough records of who, when, & why. Must relate directly to current projects or to the promotion of future business.
<b>Trade Publications</b>	\$	
<b>Continuing Education</b>	\$	Must enhance or improve skills in current business.
<b>Job Search Transit</b>	\$	Work search costs in current business.
<b>Local Transit</b>	\$	Mass transit, cabs, rental cars, etc. used in the course of operating this business.
<b>Gifts</b>	\$	May not exceed \$25 per person per year.
<b>Specialized Wardrobe</b>	\$	Safety clothing or uniforms... no streetwear or business clothing.
<b>Misc.</b>	\$	For:

Use the other worksheets for Equipment Purchases over \$100; Business Use of Car; Home Office; Out of Town Travel; Health Insurance.

Cellphone / Internet	Service	Annual Cost	x Business Use	Deduction
Estimate % of business use based on career usage... 20-80% is generally OK.	Cellphone	\$	%	\$
	Internet Access	\$	%	\$