

Common Unreimbursed Business Expenses Worksheet for Self-employed, Landlords, Employees (PA only), etc.

Client Name: _____ Tax Year: _____

Client Signature/Date _____

THE FOLLOWING FORM **MUST BE COMPLETED BY ALL CLIENTS CLAIMING BUSINESS EXPENSES ON THEIR INCOME TAX RETURNS.** NOT ALL ITEMS ARE DEDUCTIBLE DEPENDING UPON YOUR SPECIFIC TAX SITUATION. IF THIS FORM HAS NOT BEEN COMPLETED **BY MARCH 16,** WE WILL AUTOMATICALLY FILE FOR AN EXTENSION TO OCTOBER 15. USE ADDITIONAL FORMS AND JOURNALS AS NECESSARY. THANK YOU FOR YOUR COOPERATION.

Please Check One: (use additional forms if needed)			
<input type="checkbox"/> Self-employed <input type="checkbox"/> Landlord <input type="checkbox"/> Employee (PA only)			
Rental Property (If rental property is used for personal use during the year, please provide the following details)			
Number of Days Rented at FMV		Number of Personal Use Days	
Employees With Business Expenses			
The Miscellaneous Itemized deductions subject to 2% floor has been repealed for tax years 2018-2025 for all taxpayers on Form 1040. Pennsylvania continues to allow employees to deduct certain expenses on their state returns. If applicable, please provide a letter from your employer(s) stating the tax year to which you are responsible for unreimbursed business expenses. PA may disallow some or all of your expenses if you can't prove the business purpose.			
Insurance (not all types of insurance are deductible)			
Homeowner's Insurance (home office/business property only)		Long-Term Care Insurance	
Business Liability Insurance		Health Insurance (not including pre-tax premiums)	
Malpractice or E&O Insurance		Other (specify – reminder: life & disability insurance are <i>not</i> deductible)	
Meals (IRS WILL DISALLOW WITHOUT LOGS/RECEIPTS - Business <i>entertainment</i> is no longer deductible.)			
Out-of-town Meals (in full, while out of town overnight)			
Business Meals (in full, must have specific business purpose)			
Travel			
Parking / Tolls	Parking: _____ Tolls: _____		
Computer Usage (a log must be kept if computer is in your home office)			
Date placed in service			
Is computer used exclusively for business purposes?	specify % used _____		
Internet Provider Amount Paid	specify % used _____		
High-speed Connection Amt Paid	specify % used _____		
Please provide information for other appropriate business expenses on separate worksheets, journals, or spreadsheets. <input type="checkbox"/>			

In the event of an audit, the IRS will disallow any expenses that are not properly documented, including automobiles, travel expenses, computers, and cell phones. Please make sure that you keep accurate records, logs, and receipts. Business meals receipts must contain a list of attendees and business purpose. Contact our office should you have any questions about this form or are in need of a blank log for the upcoming year.

Auto/Truck Expenses (IRS WILL DISALLOW WITHOUT LOGS/RECEIPTS)			
	<u>AUTO 1</u>	<u>AUTO 2</u>	<u>AUTO 3</u>
Description/Year			
Start/Ending Odometer			
Commuting Mileage			
Total Miles for <u>Business</u>			
Total Miles for <u>Medical</u>			
Total <u>Charitable</u> Mileage for year			
Is auto used exclusively for business purposes?	<input type="checkbox"/> Yes <input type="checkbox"/> No If no, specify % used _____	<input type="checkbox"/> Yes <input type="checkbox"/> No If no, specify % used _____	<input type="checkbox"/> Yes <input type="checkbox"/> No If no, specify % used _____
Year placed in service.....	_____	_____	_____
If not using Standard Mileage Rate, please provide...	[In full]	[In full]	[In full]
Repairs.....	_____	_____	_____
Gasoline	_____	_____	_____
Lease Payments	_____	_____	_____
Tags	_____	_____	_____
Auto Insurance	_____	_____	_____
Other (specify)	_____	_____	_____
Telephone/Fax (IRS WILL DISALLOW WITHOUT LOGS/RECEIPTS)			
Business Phone Amount Paid (MUST BE DEDICATED LINE)			
Cell Phone Amount Paid % of Business Use _____			<input type="checkbox"/> Individual Plan <input type="checkbox"/> Family Plan
Business Fax Amount Paid (MUST BE DEDICATED LINE)			
Business Use of Home (Qualified Business Use Only)			
Business Use Area (sq ft)		Cost or FMV of Home	
Total Area of Home (sq ft)		Land Value	
Utilities		Real Estate Taxes	
Repairs & Maintenance		Mortgage Interest Paid	
Trash Collection		Other (specify)	