

Business Expenses Worksheet

Were you reimbursed for any expenses? Y N If so, was the reimbursement reported on Form W-2 or 1099? Y N

Auto Expenses. Complete the following information on any vehicle for which a deduction is claimed for business, rental, etc.

Year and model	Total mileage for year	Commuting mileage	Business mileage	Date first used for business	Own or lease?	Interest paid on vehicle	Parking/tolls
1)						\$	\$
2)						\$	\$

If a vehicle listed above was purchased or sold during the year, provide the information below. Also provide information about sales of other vehicles for which business or rental deductions were taken in a prior year.

Year and model	Purchased in 2017?	Date purchased	Cash paid	Value of trade-in	Sold in 2017?	Date sold	Sale price
1)			\$	\$			\$
2)			\$	\$			\$

If actual expenses are being used instead of the standard mileage rate, complete the information below.

Fuel	Maintenance	Repairs	Insurance	Car washes	License tabs	Parking/tolls	Other
1) \$	\$	\$	\$	\$	\$	\$	\$
2) \$	\$	\$	\$	\$	\$	\$	\$

Was the vehicle used primarily by a more than 5% owner or related person? Y N

Is there another vehicle available for personal use? Y N

Do you have evidence to support the deduction? Y N

Was the vehicle available during off-duty hours? Y N

If "Yes", is the evidence written? Y N

Travel, Lodging, and Meals. Expenses are generally deductible for business travel away from home overnight. Travel expenses are allowed only if the primary purpose of the trip is for business. A standard meal allowance is available based on the number of travel days and location, or actual expenses may be used.

Destination	Dates	Airline or other travel costs	Local transportation	Number of days or actual meal expenses	Lodging	Other
		\$	\$		\$	
		\$	\$		\$	
		\$	\$		\$	

Business Use of the Home. Area of home must be exclusively used for business except for storage or day care. *Note:* Managing rental activities or investments does not qualify for business use of the home.

All Taxpayers		For Day Care Only	
A) Business use area (square footage)		1) Hours used for day care	
B) Total area of home (square footage)		2) Total hours in year	8,760 hrs.
C) A ÷ B = Business use percentage		% 3) 1 ÷ 2 = Business percentage	%

Enter below only the expenses paid during the period the home was used for business.

Direct expenses benefit only the business use portion of the home. This includes painting or repairs exclusively for the business area.

Indirect expenses are for keeping up and running the entire home, such as mortgage interest and property taxes.

If you bought or sold your home during 2017, copy this worksheet and fill out one for each home.

	Direct	Indirect		Direct	Indirect
Mortgage interest	\$	\$	Repairs and maintenance	\$	\$
Property taxes	\$	\$	Utilities	\$	\$
Insurance	\$	\$	Other	\$	\$

Depreciation of the Home

Lower of cost or fair market value of home	\$	Improvements?	Y N
Value of land	\$	Casualty losses in 2017?	Y N
Depreciable basis of home	\$	Use as an employee?	Y N