



## Self Employed/Small Business Deductions (Schedule C)

- Advertising – this could also include any online seller fees
- Auto Expense
  - Repairs & maintenance
  - Gasoline
  - Insurance
  - Parking & Tolls
  - Mileage
- Bank charges
- Business loan interest
- Business Property Taxes
- Commissions paid
- Contract Labor
- Cost of goods sold
- Customer gifts
- Dues & subscriptions
- Education & Seminars (related to current business, not new career)
- Equipment purchases - These can be generally depreciated or expensed with a Section 179 Deduction
- Health insurance premiums
- Internet – can be prorated for the percentage of business use
- Legal and Professional Fees
- Materials
- Meals & Entertainment (usually only 50% deductible)
- Office Expenses/Home office expense
- Parking and tolls for business travel
- Payroll Expenses
- Postage and shipping
- Rent or lease of storage facilities
- Rent/Lease Business Equipment
- Rent/Lease Business Space / Property
- Repairs and Maintenance of equipment or business space
- Software purchases – if you purchased any apps for business (e.g Everlance to track mileage)
- Supplies
- Taxes & Licenses
- Telephone
- Travel expenses
- Utilities
- Wages
- Website hosting, design, and domain registration
- Workman's Comp