

Schedule C - Simple Business Expense Worksheet

For sole proprietors / independent contractors. Complete one worksheet for each business.

1. BUSINESS INFORMATION

Taxpayer name

Tax year

Business / trade name

Type of work

2. BUSINESS INCOME

Total gross business income received

\$

Include cash, checks, cards, apps, 1099-NEC, 1099-K, and other business receipts.

3. COMMON BUSINESS EXPENSES

Advertising / marketing

Ads, flyers, website promotion, business cards

\$

Commissions and fees

Platform, marketplace, payment-processing, referral fees

\$

Business insurance

Do not include personal health insurance here

\$

Business interest

Interest paid on qualifying business debt

\$

Legal and professional services

Accounting, bookkeeping, attorney fees

\$

Office expense

Postage, printing, small office items

\$

Rent / lease - business property

Office, studio, booth, storage, etc. NOT home rent

\$

Repairs and maintenance

Routine business repairs; not improvements

\$

Supplies

Items consumed or used in your work

\$

Taxes and licenses

Business licenses and qualifying business taxes / fees

\$

Business travel

Airfare, lodging, ground transportation; not meals

\$

Business meals

Enter total qualifying business meal cost

\$

Business utilities

\$

Do not include:

home-office expenses, inventory / cost of goods sold, depreciation, or actual vehicle expenses.

Use the mileage section on page 2 for vehicle use.

Schedule C - Mileage and Additional Expenses

Use standard mileage only. Add ordinary business expenses that do not fit the common categories.

4. STANDARD MILEAGE INFORMATION

Vehicle description (example: 2020 Toyota Camry)

Date first used for this business

Business miles

Commuting miles

Other / personal miles

- ☐ I have records or other evidence supporting my business mileage.
- ☐ My mileage records are written or electronically recorded.

Standard mileage only: do not separately list gas, repairs, insurance, depreciation, or vehicle lease payments.

5. OTHER BUSINESS EXPENSES

If you spent money for your business and do not see a matching category on page 1, list it below.

Description 1		\$	
Description 2		\$	
Description 3		\$	
Description 4		\$	
Description 5		\$	
Description 6		\$	
Description 7		\$	
Description 8		\$	

6. ADDITIONAL NOTES

Schedule C - How to Prepare Your Records

Review this page before your appointment so your VITA preparer has complete information.

HOW TO FIND YOUR BUSINESS EXPENSES

1. Review bank and credit-card statements for the entire tax year.
2. Look for charges you paid to earn business income or operate your business.
3. Review payment apps, online marketplaces, email receipts, and business accounts.

Ask yourself: Did I spend this money because I was trying to earn income or operate my business?

If yes, write it down and let your VITA preparer determine whether it qualifies.

IMPORTANT IRS VITA SCOPE CHECK

Check any item that applies to this business:

- ☐ I buy or make products for resale / have inventory or cost of goods sold.
- ☐ I have employees.
- ☐ I paid contract labor that may require me to file Form 1099.
- ☐ I need depreciation / Section 179, or bought a business asset over \$2,500 per item or invoice.
- ☐ I want to claim business use of my home / home-office expenses.
- ☐ My total business expenses are more than \$50,000.
- ☐ My business expenses are greater than my business income (a net loss).
- ☐ I have a prior-year unallowed business loss or other business loss carryover.

If you checked any box above, tell us before your appointment.

Your Schedule C may be outside IRS VITA scope and may require another appropriate preparer.

WHAT NOT TO PUT ON THIS WORKSHEET

- Home rent, mortgage, utilities, or other home-office costs.
- Inventory, merchandise purchased for resale, or cost of goods sold.
- Depreciation or Section 179 deductions.
- Actual vehicle costs when using standard mileage: gas, repairs, insurance, or lease payments.
- Personal, living, or family expenses that are not business expenses.

Important:

VITA volunteers must follow IRS scope rules. Not every expense is deductible, and some valid tax items are outside VITA scope.

Final tax treatment is determined during return preparation based on your facts and supporting records.