

STOP!!!!

Only fill out this worksheet if you are a **self-employed** Computer Professional and do not receive W-2 as a Computer Professional!

OR

If you receive W-2 income in one of the following States:
AL, AK, CA, HI, IA, MN, NY, & PA as a Computer Professional!

Notes for special situations:

- **If you are both self-employed and receive a W-2 as a Computer Professional from one of the above - mentioned states** - You must complete two copies separating self-employment expenses and travel from W-2 expenses and travel.
- **If both of you and your spouse are self-employed** – Fill out a separate worksheet for each of your businesses. If you have some shared experiences, like internet access for example, just write the word “shared” or “both” next to the expense
- **If you have an expense that relates to your W-2 work and your Non-W-2 self-employment** – Fill in only the amount that applies to your self-employment, or if unsure how to allocate just put a ? besides the number and we'll review it with you.
- Do not send receipts with your worksheets. Keep them in your file at home.

Lincoln Tax Professionals, LLC

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Taxpayer's Name _____

Tax Year _____

Computer Professionals Expense Worksheet

We will need the following items to prepare your tax return. Please list all business expenses.

Income Received (the total of ALL Non-W2 income): \$ _____

Stimulus Relief Payments received in 2020: PPP Loans \$ _____ EIDL Loan \$ _____

General Expenses

| | Cost | | Cost |
|---|----------|--|----------|
| Tax Preparation | \$ _____ | Internet Access | \$ _____ |
| Personal land line phone (Total Year) | \$ _____ | Cell Phone (Total Year, Your Line Only) | \$ _____ |
| What % do you use land line for business? | _____ % | What % do you use cell phone for business? | _____ % |

Business Insurance (Not vehicle or health)

| | Cost | | Cost |
|----------------------------------|----------|-------|----------|
| Liability Insurance | \$ _____ | _____ | \$ _____ |
| Workman's Compensation Insurance | \$ _____ | _____ | \$ _____ |
| _____ | \$ _____ | _____ | \$ _____ |

Supplies & Office Expenses

| | Cost | Related Mileage | | Cost | Related Mileage |
|----------------------------|----------|-----------------|-------|----------|-----------------|
| Books and Publications | \$ _____ | _____ | _____ | \$ _____ | _____ |
| Office Decor and Furniture | \$ _____ | _____ | _____ | \$ _____ | _____ |
| Business Cards | \$ _____ | _____ | _____ | \$ _____ | _____ |
| Office Supplies | \$ _____ | _____ | _____ | \$ _____ | _____ |
| Postage / Shipping | \$ _____ | _____ | _____ | \$ _____ | _____ |
| _____ | \$ _____ | _____ | _____ | \$ _____ | _____ |

Computer and Other Equipment

List each item over \$2,500 separately. Combine smaller items.

| | Cost | Related Mileage | | Cost | Related Mileage |
|---|----------|-----------------|------------------------------|----------|-----------------|
| Small Tech & Equipment (Total all items under \$2,500) | \$ _____ | _____ | Software as a service (SAAS) | \$ _____ | _____ |
| Computer Software / Upgrades (Include Anti-virus - Security) | \$ _____ | _____ | _____ | \$ _____ | _____ |
| Web/Domain Fees | \$ _____ | _____ | _____ | \$ _____ | _____ |

Professional Expenses

| | | | | | |
|---|----------|-----------------|----------------------------------|----------|-----------------|
| | Cost | Related Mileage | | Cost | Related Mileage |
| Business Meals Local | \$ _____ | _____ | Professional Dues /Memberships | \$ _____ | _____ |
| Meeting Expenses | \$ _____ | _____ | Job Hunting or Portfolio Expense | \$ _____ | _____ |
| Business Meals Overnight (See Travel Chart) | | | Company Polo with Logo | \$ _____ | _____ |
| Business Gifts (\$25/person/year) | \$ _____ | _____ | Uniforms | \$ _____ | _____ |
| Equipment Repair | \$ _____ | _____ | Uniform Cleanings | \$ _____ | _____ |
| Seminars / Conference Fees | \$ _____ | _____ | | \$ _____ | _____ |
| | \$ _____ | _____ | | \$ _____ | _____ |

Continuing Education & Graduate School

| | Tuition Paid By You | Tuition Reimbursed | Books and Supplies | # of Trips | Mileage One Way |
|--------|---------------------|--------------------|--------------------|------------|-----------------|
| Spring | \$ _____ | \$ _____ | \$ _____ | | |
| Summer | \$ _____ | \$ _____ | \$ _____ | | |
| Fall | \$ _____ | \$ _____ | \$ _____ | | |
| Other | \$ _____ | \$ _____ | \$ _____ | | |

Other Mileage – If your business has multiple vehicles please ask us for our Vehicle Chart

| | | |
|---|-----------------|-----------------|
| | Related Mileage | Related Mileage |
| Meetings / Training | _____ | _____ |
| Site to site mileage | _____ | _____ |
| Union & Other Professional Meetings | _____ | _____ |
| Mileage to second job in the same day | _____ | _____ |
| Temporary assignment - if out of the area | _____ | _____ |

Total vehicle mileage for the whole year
(Odometer on Dec 31 minus Odometer on Jan 1) _____

Total miles spent on regular daily commute _____

Office Use Only – Total Related Mileage

Travel Chart Category expenses should be totaled per trip

| # of DAYS Gone Over Night | City/State | Expenses from Plane, Train, Subways, Rental Car, Taxi, Uber, Lyft | Lodging Expenses | Tolls Parking | Miles Driven in Personal Vehicle | Amounts Reimbursed , If Any, or NONE | Office Use Only |
|---------------------------|------------|---|------------------|---------------|----------------------------------|--------------------------------------|-----------------|
| | | \$ _____ | \$ _____ | \$ _____ | | \$ _____ | |
| | | \$ _____ | \$ _____ | \$ _____ | | \$ _____ | |
| | | \$ _____ | \$ _____ | \$ _____ | | \$ _____ | |

Office in Home

Not everyone qualifies to take an office in home deduction. You must work from home for the convenience of your employer AND not have a dedicated office space you could go in and work at. Ask us if you think you qualify.

| | | | |
|--|--|---|-----------------|
| Mortgage Interest | Bring your End of Year 1098 Mortgage Statement | Utilities: Combined yearly TOTAL of Water, Sewer, Electric, Gas, Oil, etc. | \$ |
| Total Rent Paid For the Year | \$ | Repairs & Maintenance to the office space | \$ |
| Homeowners/Renters Insurance | \$ | Repairs & Maintenance to your home | \$ |
| HOA/Condo Association Fees | \$ | Improvements to the office space | \$ |
| Trash Pick-up | \$ | Improvements to your home | \$ |
| Security | \$ | | |
| Square footage of office space (including storage) | FT ² | Square footage of the finished space in your home including the office space. | FT ² |

If you move during the year please separate your Home Offices

Date you moved to your new residence: _____

| | | | |
|--|--|---|-----------------|
| Mortgage Interest NEW HOME | Bring your End of Year 1098 Mortgage Statement | Utilities: Combined yearly TOTAL of Water, Sewer, Electric, Gas, Oil, etc. | \$ |
| Total Rent Paid For the Year | \$ | Repairs & Maintenance to the office space | \$ |
| Homeowners/Renters Insurance | \$ | Repairs & Maintenance to your home | \$ |
| HOA/Condo Association Fees | \$ | Improvements to the office space | \$ |
| Trash Pick-up | \$ | Improvements to your home | \$ |
| Security | \$ | | |
| Square footage of office space (including storage) | FT ² | Square footage of the finished space in your home including the office space. | FT ² |

Other Issues:

Owner's Post Tax Health Insurance \$ _____

Fringe Benefit Programs & Employee Compensation

_____ Code Sec 105 Approval Form
 _____ Pension Contributions \$ _____
 _____ Pension Type _____

_____ HSA Contributions
 _____ Complete copy of Payroll if we do not prepare your payroll (Forms W-3, W-2, 941 / 944 / 940, SUTA, FUTA, year end payroll journal)

If these are not currently in place, are appropriate and you qualify, we will set up a separate appointment to discuss after the tax season.

Other Expenses – Expenses you're not sure where to categorize or not sure if you can deduct

| | Cost | | Cost |
|-------|----------|-------|----------|
| _____ | \$ _____ | _____ | \$ _____ |
| _____ | \$ _____ | _____ | \$ _____ |
| _____ | \$ _____ | _____ | \$ _____ |
| _____ | \$ _____ | _____ | \$ _____ |

Additional Notes or Questions: