

STOP!!!!

Only fill out this worksheet if you are a **self-employed** Uber/Lyft/Taxi Driver and DO NOT receive a W-2 as an Uber/Lyft/Taxi Driver!

OR

If you receive W-2 income in one of the following States:
AL, AK, CA, HI, IA, MN, NY, & PA as an Uber/Lyft/Taxi Driver.

Notes for special situations:

- **If you are both self-employed and receive a W-2 as an Uber/Lyft/Taxi Driver 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 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 you're 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.

Notes about mileage:

On our worksheets we provide a space next to each expense where you can record mileage for that expense. You don't have to include your mileage on each line item. Those spaces are there to jog your memory and to make sure your log includes all of your mileage. Once you are sure your log has all of your mileage, you can just use the vehicle chart included on this worksheet to capture your total mileage by vehicle.

Lincoln Tax Professionals, LLC

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Taxpayer's Name _____

Tax Year _____

Uber/Lyft/Taxi Driver 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): \$ _____

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

	Cost	Related Mileage		Cost	Related Mileage
Safety Items (belts, vests, gloves, first aid kit)	\$ _____	_____	Office Supplies (tape, staples, etc)	\$ _____	_____
Emergency Supplies (flashlights, flares, tire inflator, pressure gauge, jumper cables)	\$ _____	_____	Incidental Supplies For Customers (water, snacks and amenities)	\$ _____	_____
Small Tools/Car Tool Kit	\$ _____	_____	Business Cards	\$ _____	_____
Car Supplies (floor mats, seat covers)	\$ _____	_____	Books and Publications	\$ _____	_____
Batteries/Portable Charger	\$ _____	_____	Maps/GPS	\$ _____	_____
Phone Mounts, Chargers, Accessories	\$ _____	_____	_____	\$ _____	_____

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)	\$ _____	_____	New Phone/Tablet	\$ _____	_____
Computer Software / Upgrades (Include Anti-virus - Security)	\$ _____	_____	_____	\$ _____	_____
Web/Domain Fees	\$ _____	_____	_____	\$ _____	_____

Professional Expenses

	Cost	Related Mileage		Cost	Related Mileage
Business Meals Local	\$ _____	_____	Tolls/Electronic Toll Transponder	\$ _____	_____
Meeting Expenses	\$ _____	_____	Parking Expenses	\$ _____	_____
Business Meals Overnight	(See Travel Chart)		Roadside Assistance Plans	\$ _____	_____
Business Gifts (\$25/person/year)	\$ _____	_____	Sirius / XM Radio	\$ _____	_____
Equipment Repair (non-vehicle)	\$ _____	_____	Replacement vehicle rental fees	\$ _____	_____
Equipment or Device Rental Fees	\$ _____	_____	Replacement vehicle gas expense	\$ _____	_____
Fees (Uber, City, Airport, Split Fare, Credit Card Processing, Safe Ride, Medallion, Black Car fund)	\$ _____	_____	Uniforms (Must have logo on uniform or be black drivers suit, business use only)	\$ _____	_____
Uber Provided Device Subscriptions fees	\$ _____	_____	Uniform Cleaning	\$ _____	_____
Sales Tax Paid (That was collected and included in income)	\$ _____	_____	Continuing Education	\$ _____	_____
Business Taxes and Licenses	\$ _____	_____	Books/Supplies for Continuing Education (not included in Supplies)	\$ _____	_____
License Renewal	\$ _____	_____		\$ _____	_____

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

	Cost		Cost
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____

Other Issues

Owner's Post Tax Health Insurance \$ _____

(Includes health insurance for you and your family if it is not paid pretax via a W-2 or deducted elsewhere)

Fringe Benefit Programs & Employee Compensation

_____ Code Sec 105 Approval Form	_____	_____ HSA Contributions
_____ Pension 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)
_____ Pension Type	_____	

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

VEHICLE EXPENSE WORKSHEET

There are two methods to calculate your mileage.

1. For most driving businesses with less than five vehicles, using the standard mileage rate works out the best. If that describes your business fill out Part 1 of this worksheet for each vehicle in your business. Do not fill out Part 2 of this worksheet.
2. If you have five or more vehicles **OR** you have a vehicle that's very expensive to operate (big trucks, SUV's, Stretch Limo's, etc.) **OR** you are not sure which method will work best for you and you want to work the numbers both ways to find out, then fill out Sections 1 and 2 for each vehicle in your business. If you are still not sure, call us and we will walk you through it.

For both Method 1 and Method 2 track your miles in a written or computerized log.

If you're ever audited it is the **ONLY** way to substantiate your deductions. This is not optional.

For interest paid on a vehicle loan, review your statements, or call your lender as it is not reported to you on a tax statement. If you purchase, sell, or trade in a vehicle bring your sales slip and any other relevant information to your appointment.

PART 1

Vehicle Make & Model					
Total Miles for the year for each vehicle					
Total Business Miles for each vehicle					
Interest on car loan					
(Office use only section)					
% Business miles					
Notes					

PART 2 Other Vehicle Expenses

Lease Payments (if applicable)					
Gasoline					
Repairs					
Maintenance (oil, tires, tune up, wipers, etc.)					
Car Washes					
Insurance					
Tags & Registration					
Personal Property Tax					
Other _____					

Business Travel Chart Category expenses should be totaled per trip

# of <u>DAYS</u> Gone Over Night	City/State	Expenses from Plane, Train, Subways, Rental Car, Taxi, Uber, Lyft	Lodging Expenses	Miles Driven in Personal Vehicle (if not on vehicle page)	Amounts Reimbursed , If Any, or NONE	Office Use Only
		\$	\$		\$	
		\$	\$		\$	
		\$	\$		\$	
		\$	\$		\$	
		\$	\$		\$	
		\$	\$		\$	

Office in Home

Not everyone qualifies to take an office in home deduction. You must have a dedicated office space in your home, and not have an employer provided space to work for a start. Most drivers are able to meet this criteria. When in doubt, fill it out and we'll talk.

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 into 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

Additional Notes or Questions: