

# South Beach Tax & Financial Services

## Construction Industry Expenses

Name \_\_\_\_\_ Tax Year \_\_\_\_\_

Check Applicable Status	<b>GO TO :</b>		<b>TABLE A</b>
Self-Employed <input type="radio"/>	Table C below		<b>For employee expenses only</b> The expense captions below are in addition to those in Table C, and are not to be used for the self-employed as they are included in Schedule C or on W/S C-1
Employee <input type="radio"/>	Table C & A Below		
<b>TABLE C</b>			<b>DESCRIPTION</b>
<p><b>*For Self employment</b>, the expense captions below are an expansion of, a supplement to, Sch. C and W/S C-1. Use Sch. C and W/S C-1 <b>FIRST</b> and then supplement with this Worksheet. Enlarge the scope of the interview here. <b>DO NOT</b> repeat any of the expenses captioned on Sch. C or on W/S C-1. Carry to Sch. C as shown below.</p> <p><b>* For an employee</b>, the expense captions below are to be used whenever applicable, and the total will carry to TABLE A as shown below.</p>			<b>AMOUNT</b>
<b>DESCRIPTION</b>			
<b>PRE-CONSTRUCTION EXPENSES:</b>			
<b>Fees/Permits:</b>	<b>Building Permits</b>		<b>Advertising</b>
	<b>Impact Fees</b>		<b>Alarm service-burglaries, fire, etc.</b>
	<b>Mitigation Fees</b>		<b>Answering service</b>
	<b>Road Fees</b>		<b>Bank service charges</b>
<b>Hook-up Fees:</b>	<b>Cable</b>		<b>Clerical services/Public stenographer</b>
	<b>Electrical</b>		<b>Contract services/Outside services</b>
	<b>Phone</b>		<b>Credit Card membership</b>
	<b>Water/Sewer</b>		<b>Delivery/Freight/Express</b>
<b>Site Preparation:</b>	<b>Engineering/Architects</b>		<b>Educational expenses</b> <span style="float: right;">A-16</span>
	<b>Septic testing</b>		<b>Employment seeking expenses</b> <span style="float: right;">A-17</span>
	<b>Surveys</b>		<b>Entertainment/Meals</b> <span style="float: right;">(see A-20)</span>
<b>Office/Trailer set-up costs</b>			<b>Equipment rental</b>
<b>OTHER:</b>			<b>Gifts</b> <span style="float: right;">(Requires W/S TC-10)</span>
<b>Contractor's Bonds</b>			<b>Insurance</b>
<b>Contractor's License renewal</b>			<b>Internet/DSL/Cable fees</b>
<b>P.O. Box rental</b>			<b>Malpractice, public liability insurance, bond</b>
<b>Porta-Potty rental</b>			<b>Meetings &amp; Conventions</b> <span style="float: right;">M-1</span>
<b>Theft Insurance, on-site</b>			<b>Occupational license renewals</b>
<b>Tool Belt/Bags</b>			<b>Postage/FedEx/UPS</b>
<b>Truck tool box, lumber rack</b> (if not depreciable)			<b>Printing/Reproduction/Copies</b>
<b>Other:</b>			<b>Professional dues and expenses</b> <span style="float: right;">M-1</span>
			<b>Rent on business property (not home)</b>
			<b>Repairs to equipment</b>
			<b>Security/Patrol Services/Watchdog</b>
			<b>Seminars and workshops</b> <span style="float: right;">M-1</span>
			<b>Subcontracts</b>
			<b>Supplies office and general</b>
			<b>Telephone, pager, fax, etc</b> <span style="float: right;">A-9</span>
			<b>Trade/Technical Books/ Publications/ Periodicals/Tools/Supplies</b> <span style="float: right;">A-10</span>
			<b>Uniforms</b> <span style="float: right;">A-11</span>
			<b>Utilities (other than home office)</b>
			<b>Other:</b>
<b>Subtotal, for an Employee, Carry to TABLE A-----&gt;</b>			<b>&lt;-----SUBTOTAL FROM TABLE C-----&gt;</b>
<b>TOTAL</b>	for Self-Employed to Sch. C, line 48 Describe as "From W/S C-11"		<b>Amount from W/S A-99, column A</b> <span style="float: right;">A-99</span>
			<b>TOTAL for Employee to Form 2106, line 4</b>
<b>DEDUCTIBLE MILEAGE</b> (not commuting) (requires W/S TC-10)		<b>MILES</b>	Enter Reimbursement from accountable plans, if any, on Form 2106. <b>DO NOT</b> net against expenses here.
<b>Travel To:</b>			<b>OTHER TRANSPORTATION COSTS</b> (not commuting)
<b>Site to Site</b>			<b>AMOUNT</b>
<b>Temporary Site</b> (only if there's also a regular site)			<b>Taxicab, Bus, Subway, etc.</b>
<b>Pick up of materials/supplies</b>			<b>Tolls, Parking</b>
<b>Other:</b>			
<b>TOTAL To W/S A-32</b> <input type="radio"/> <b>or Form 2106</b> <input type="radio"/>		<b>Total To Form 2106, line 2 or Sch. C, line 48</b>	