

South Beach Tax & Financial Services

Plumbing Industry Work Sheet

Name _____ Tax Year _____

Check Applicable Status	GO TO :		
Self-Employed <input type="radio"/>	▶	Table C below	TABLE A For employee expenses only 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	
TABLE C			
*For Self employment , 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 FIRST and then supplement with this Worksheet. Enlarge the scope of the interview here. DO NOT repeat any of the expenses captioned on Sch. C or on W/S C-1. Carry to Sch. C as shown below. * For an employee, the expense captions below are to be used whenever applicable, and the total will carry to TABLE A as shown below.			
DESCRIPTION		AMOUNT	
Closet bolts			Advertising
Closet ring and lead for closet ring			Alarm service-burglaries, fire, etc.
Crack stick			Answering service
Cutters, snip/ratchet			Bank service charges
Duct tape/strapping			Clerical services/Public stenographer
Faucets/aerators/nozzles			Contract services/Outside services
Fitting brush			Credit Card membership
Fittings/couplings/unions/washers			Delivery/Freight/Express
Foam fill			Educational expenses A-16
Gauges/regulators			Employment seeking expenses A-17
Hand cleaning compounds/rags			Entertainment/Meals (see A-20)
Hand cleaning compounds/rags			Equipment rental
J hooks			Gifts (Requires W/S TC-10)
Lights/batteries			Insurance
No-hub-couplings			Internet/DSL/Cable fees
Oakum			Meetings & Conventions M-1
Pipe dope sealant/putty			Occupational license renewals
Pipes, cast iron/copper/PVC			Postage/FedEx/UPS
Propane			Printing/Reproduction/Copies
Reamer(for copper pipes)			Professional dues and expenses M-1
Rental equipment - jack hammer, etc..			Rent on business property (not home)
Ruler/tape measure			Repairs to equipment
Sand cloth			Security/Patrol Services/Watchdog
Snakes/augers			Seminars and workshops M-1
Soldering expenses-acetylene/flux/striker			Subcontracts
Test plug			Supplies office and general
Turbo torch			Telephone, pager, fax, etc A-9
Valves/traps/pumps/filters			Trade/Technical Books/ Publications/ Periodicals/Tools/Supplies A-10
Wax ring/toilet bowl wax			Uniforms A-11
Other:			Utilities (other than home office)
			Other:
Subtotal, for an Employee, Carry to TABLE A----->			----->SUBTOTAL FROM TABLE C----->
TOTAL	for Self-Employed to Sch. C, line 48 Describe as "From W/S C-10"		Amount from W/S A-99, column A A-99
			TOTAL for Employee to Form 2106, line 4
DEDUCTIBLE MILEAGE (not commuting) (requires W/S TC-10)		MILES	Enter Reimbursement from accountable plans, if any, on Form 2106. DO NOT net against expenses here.
Travel To:			
Customer site			
Supply store			
Other:			
			OTHER TRANSPORTATION COSTS (not commuting)
			AMOUNT
			Taxicab, Bus, Subway, etc.
			Tolls, Parking
TOTAL To W/S A-32 <input type="radio"/> or Form 2106 <input type="radio"/>			Total To Form 2106, line 2 or Sch. C, line 48