

South Beach Tax & Financial Services

Restaurant/Bar Business Expenses

(for use in conjunction with W/S C-1 and IRS SCH. C)

Name _____ Tax Year _____

The Business/Activity Code for Full Service Restaurants is 722110 , for Fast Food places is 722210 and for Bars is 722410 (Enter in SCH C , item B)	Name/Description/Address of Establishment: _____ _____
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The **expense captions** below are an expansion of, a supplement to, SCH. C and W/S C-1. Use them **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 as shown below

DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Ashtrays		Lamps	
Back Bar racks, under/behind bar		Laundry - uniforms, rags, table cloths, apron, towels	
"Back of the House" (storage/kitchen areas) expenses		Licenses/Permits - liquor, food, health,dance, entertainment	
Bar rags, bought or rented		Linens/ Table Cloths/ Napkins	
Bar Stools (if useful life under one year)		Liquor/ Beer/ Wine	
Blenders		Menus - design/printing	
Booster seats		Mints/Candies/Matches/Toothpicks	
Bowls		Music - recorded, live, sound system-bought or leased	
Carts		Name Tags, Logos, Pins, Emblems	
Chairs		Napkins/Coaster (specialty)	
China		Plumbing of drain lines/sinks	
Cold tables		Pourers/Wine Keys	
Creamers		Promotional Items (crayons, kids menus, balloons, etc)	
Cups, saucers		Recipes/Cookbooks/Bar drink guides	
Cutting boards		Reservation book	
Decorating/Painting/Non-depreciable Remodeling		Restaurant Association Dues	
Dishes/Glassware/Shakers/Shot glasses		Salt/Pepper shakers	
Dupes (ordering slips) /Ordering Books		Security System	
Equipment - bought/depreciable (Chairs, Tables, Cash registers, Computers, Display counters, Lighting fixtures, Sinks, Ice makers, Coolers, Refrigerators, Stereo/Radio, TVs, Wall mirrors, etc.) Enter on FORM 4562 , not here		Seltzer snake (liquid dispenser) /CO2 lines	
Equipment- Leased/Rented		Shortages (theft-money, materials)	
Exterminator, Pest Control		Skidproof/Slatted flooring	
Fire extinguishers		Small wares	
Flowers/Vases/Hanging plants		Soft drinks/Mixes/Olives/Cherries/Snacks	
Food		Speed Racks	
"Front of the House" (dining area) expenses		Steam tables	
Glassware shelving		Stirrers/Garnishment/Paper umbrellas	
Guest/Bar/Food Checks		Supplies, cleaning/detergent/laundry/carpet	
Insurance- burglary, business interruption, casualty, customer protection, employee suits, liquor liability, product liability, theft, vandalism, worker's comp.		Table service/Silverware	
		Trays	
		Uniforms, aprons, special clothing	
		Valet parking	
		Wine racks	
SUBTOTAL COLUMN ABOVE ▶		▶▶ SUBTOTAL FROM LEFT COLUMN ▶▶	
DEDUCTIBLE MILEAGE (not commuting)(Requires W/S TC-10)	MILES	TOTAL - to Form 2106, Line 4	
Travel To:		OTHER TRANSPORTATION COSTS (non commuting)	AMOUNT
Bank/Post Office		Taxicab, Bus, Subway, etc.	
Suppliers		Tolls, Parking, Parking permits	
Other business locations			
TOTAL MILES to W/S A-32		TOTAL - to SCH. C, Line 48	