

South Beach Tax and Financial Services

Barbers' and Beauticians' Expenses

Name _____ Tax Year _____

Check Applicable Status	GO TO :	If self-employed: The Business/Activity Code is	TABLE A	
Self-Employed <input type="radio"/> ►	Table C below	81211 for Barbers and 812112 for Beauticians (Sch. C, item B)	For employee expenses only	
Employee <input type="radio"/> ►	Table C & A Below		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	
TABLE C			DESCRIPTION	AMOUNT
<p>*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.</p> <p>* For an employee, the expense captions below are to be used whenever applicable, and the total will carry to TABLE A as shown below.</p>				
DESCRIPTION			AMOUNT	
Appointment book/Receipt book/Pens, Pencils				
Apron, Smocks/Collar protectors				
Ashtrays/Matches/Coffee, tea/Paper goods				
Bobby pins/Clips/Hairnets/Shower caps				
Booster seats/Trays/Carts				
Brooms/Dust pans/Cleaning supplies				
Brushes*/Combs*/Disinfectant				
Candy bowl/Candy/Holiday treats, decorations				
Clippers/Scissors, shears/Sharpening/Strop				
Cosmetics/Hair spray/Shaving lather				
Cotton balls/Swabs/Cuticle sticks				
Curling irons/Hand held dryers/Hand mirror				
Entry fees - shows, competitions				
Equipment - depreciable (Chairs, Cash register, Display counters, Hair dryers, Lighting fixtures, Sinks, Stereo/Radio, TV, Wall Mirrors, etc.) Enter on Form 4562				
Floor mats/Trash receptacles				
Hair coloring chemicals/Permanent supplies				
Jars/Bottles				
Manicure light/Nail clippers, files				
Nail polish*, remover*/Enamel/Acrylic				
Razor/ Razor blades/Tweezers				
Restroom supplies				
Rollers/ Curlers				
Shampoo/Conditioner/Setting lotions, gels, mousse*				
Subscriptions - Styling books/Magazines				
Towels/Laundering of towels, smocks				
Vacuum/Vacuum bags				
Wax, Depilatory chemicals				
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-9"		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	
Travel To:			Enter Reimbursement from accountable plans, if any, on Form 2106. DO NOT net against expenses here. *Do not include items purchased for resale (such as shampoo, conditioner, etc) on this worksheet. Instead, include as inventory purchases (cost of goods sold)	
Seminars/Board Meetings				
Caravan/New listings				
Showing property				
Escrow/Lender/Attorney offices			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	