

# South Beach Tax and Financial Services

## Barbers' and Beauticians' Expenses

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

Check Applicable Status	<b>GO TO :</b>	If self-employed: The Business/Activity Code is	<b>TABLE A</b>																																																																										
Self-Employed <input type="radio"/>	Table C below	<b>81211 for Barbers and 812112 for Beauticians (Sch. C, item B)</b>	<b>For employee expenses only</b>																																																																										
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																																																																										
<b>TABLE C</b>			<b>DESCRIPTION</b>	<b>AMOUNT</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. 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><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>																																																																													
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">DESCRIPTION</th> <th style="width: 40%;">AMOUNT</th> </tr> </thead> <tbody> <tr><td>Appointment book/Receipt book/Pens, Pencils</td><td></td></tr> <tr><td>Apron, Smocks/Collar protectors</td><td></td></tr> <tr><td>Ashtrays/Matches/Coffee, tea/Paper goods</td><td></td></tr> <tr><td>Bobby pins/Clips/Hairnets/Shower caps</td><td></td></tr> <tr><td>Booster seats/Trays/Carts</td><td></td></tr> <tr><td>Brooms/Dust pans/Cleaning supplies</td><td></td></tr> <tr><td>Brushes*/Combs*/Disinfectant</td><td></td></tr> <tr><td>Candy bowl/Candy/Holiday treats, decorations</td><td></td></tr> <tr><td>Clippers/Scissors, shears/Sharpening/Strop</td><td></td></tr> <tr><td>Cosmetics/Hair spray/Shaving lather</td><td></td></tr> <tr><td>Cotton balls/Swabs/Cuticle sticks</td><td></td></tr> <tr><td>Curling irons/Hand held dryers/Hand mirror</td><td></td></tr> <tr><td>Entry fees - shows, competitions</td><td></td></tr> <tr><td><b>Equipment</b> - depreciable (Chairs, Cash register, Display counters, Hair dryers, Lighting fixtures, Sinks, Stereo/Radio, TV, Wall Mirrors, etc.) Enter on Form 4562</td><td></td></tr> <tr><td>Floor mats/Trash receptacles</td><td></td></tr> <tr><td>Hair coloring chemicals/Permanent supplies</td><td></td></tr> <tr><td>Jars/Bottles</td><td></td></tr> <tr><td>Manicure light/Nail clippers, files</td><td></td></tr> <tr><td>Nail polish*, remover*/Enamel/Acrylic</td><td></td></tr> <tr><td>Razor/ Razor blades/Tweezers</td><td></td></tr> <tr><td>Restroom supplies</td><td></td></tr> <tr><td>Rollers/ Curlers</td><td></td></tr> <tr><td>Shampoo/Conditioner/Setting lotions, gels, mousse*</td><td></td></tr> <tr><td>Subscriptions - Styling books/Magazines</td><td></td></tr> <tr><td>Towels/Laundering of towels, smocks</td><td></td></tr> <tr><td>Vacuum/Vacuum bags</td><td></td></tr> <tr><td>Wax, Depilatory chemicals</td><td></td></tr> <tr><td>Subtotal, for an Employee, Carry to TABLE A-----&gt;</td><td></td></tr> <tr><td><b>TOTAL</b></td><td>for Self-Employed to Sch. C, line 48 Describe as "From W/S C-9"</td></tr> </tbody> </table>			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		<b>Equipment</b> - 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----->		<b>TOTAL</b>	for Self-Employed to Sch. C, line 48 Describe as "From W/S C-9"															
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																																																																													
<b>Equipment</b> - 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----->																																																																													
<b>TOTAL</b>	for Self-Employed to Sch. C, line 48 Describe as "From W/S C-9"																																																																												
			<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>Advertising</td><td></td></tr> <tr><td>Alarm service-burglaries, fire, etc.</td><td></td></tr> <tr><td>Answering service</td><td></td></tr> <tr><td>Bank service charges</td><td></td></tr> <tr><td>Clerical services/Public stenographer</td><td></td></tr> <tr><td>Contract services/Outside services</td><td></td></tr> <tr><td>Credit Card membership</td><td></td></tr> <tr><td>Delivery/Freight/Express</td><td></td></tr> <tr><td>Educational expenses</td><td style="text-align: right;">A-16</td></tr> <tr><td>Employment seeking expenses</td><td style="text-align: right;">A-17</td></tr> <tr><td>Entertainment/Meals</td><td style="text-align: right;">(see A-20)</td></tr> <tr><td>Equipment rental</td><td></td></tr> <tr><td>Gifts</td><td style="text-align: right;">(Requires W/S TC-10)</td></tr> <tr><td>Insurance</td><td></td></tr> <tr><td>Internet/DSL/Cable fees</td><td></td></tr> <tr><td>Malpractice, public liability insurance, bond</td><td></td></tr> <tr><td>Meetings &amp; Conventions</td><td style="text-align: right;">M-1</td></tr> <tr><td>Occupational license renewals</td><td></td></tr> <tr><td>Postage/FedEx/UPS</td><td></td></tr> <tr><td>Printing/Reproduction/Copies</td><td></td></tr> <tr><td>Professional dues and expenses</td><td style="text-align: right;">M-1</td></tr> <tr><td>Rent on business property (not home)</td><td></td></tr> <tr><td>Repairs to equipment</td><td></td></tr> <tr><td>Security/Patrol Services/Watchdog</td><td></td></tr> <tr><td>Seminars and workshops</td><td style="text-align: right;">M-1</td></tr> <tr><td>Subcontracts</td><td></td></tr> <tr><td>Supplies office and general</td><td></td></tr> <tr><td>Telephone, pager, fax, etc</td><td style="text-align: right;">A-9</td></tr> <tr><td>Trade/Technical Books/ Publications/ Periodicals/Tools/Supplies</td><td style="text-align: right;">A-10</td></tr> <tr><td>Uniforms</td><td style="text-align: right;">A-11</td></tr> <tr><td>Utilities (other than home office)</td><td></td></tr> <tr><td>Other:</td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td style="text-align: center;">&lt;-----SUBTOTAL FROM TABLE C-----&gt;</td><td></td></tr> <tr><td>Amount from W/S A-99, column A</td><td style="text-align: right;">A-99</td></tr> <tr><td><b>TOTAL for Employee to Form 2106, line 4</b></td><td></td></tr> </tbody> </table>	Advertising		Alarm service-burglaries, fire, etc.		Answering service		Bank service charges		Clerical services/Public stenographer		Contract services/Outside services		Credit Card membership		Delivery/Freight/Express		Educational expenses	A-16	Employment seeking expenses	A-17	Entertainment/Meals	(see A-20)	Equipment rental		Gifts	(Requires W/S TC-10)	Insurance		Internet/DSL/Cable fees		Malpractice, public liability insurance, bond		Meetings & Conventions	M-1	Occupational license renewals		Postage/FedEx/UPS		Printing/Reproduction/Copies		Professional dues and expenses	M-1	Rent on business property (not home)		Repairs to equipment		Security/Patrol Services/Watchdog		Seminars and workshops	M-1	Subcontracts		Supplies office and general		Telephone, pager, fax, etc	A-9	Trade/Technical Books/ Publications/ Periodicals/Tools/Supplies	A-10	Uniforms	A-11	Utilities (other than home office)		Other:						<-----SUBTOTAL FROM TABLE C----->		Amount from W/S A-99, column A	A-99	<b>TOTAL for Employee to Form 2106, line 4</b>	
Advertising																																																																													
Alarm service-burglaries, fire, etc.																																																																													
Answering service																																																																													
Bank service charges																																																																													
Clerical services/Public stenographer																																																																													
Contract services/Outside services																																																																													
Credit Card membership																																																																													
Delivery/Freight/Express																																																																													
Educational expenses	A-16																																																																												
Employment seeking expenses	A-17																																																																												
Entertainment/Meals	(see A-20)																																																																												
Equipment rental																																																																													
Gifts	(Requires W/S TC-10)																																																																												
Insurance																																																																													
Internet/DSL/Cable fees																																																																													
Malpractice, public liability insurance, bond																																																																													
Meetings & Conventions	M-1																																																																												
Occupational license renewals																																																																													
Postage/FedEx/UPS																																																																													
Printing/Reproduction/Copies																																																																													
Professional dues and expenses	M-1																																																																												
Rent on business property (not home)																																																																													
Repairs to equipment																																																																													
Security/Patrol Services/Watchdog																																																																													
Seminars and workshops	M-1																																																																												
Subcontracts																																																																													
Supplies office and general																																																																													
Telephone, pager, fax, etc	A-9																																																																												
Trade/Technical Books/ Publications/ Periodicals/Tools/Supplies	A-10																																																																												
Uniforms	A-11																																																																												
Utilities (other than home office)																																																																													
Other:																																																																													
<-----SUBTOTAL FROM TABLE C----->																																																																													
Amount from W/S A-99, column A	A-99																																																																												
<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. *Do not include items purchased for resale (such as shampoo, conditioner, etc) on this worksheet. Instead, include as inventory purchases (cost of goods sold)																																																																									
Travel To:																																																																													
Seminars/Board Meetings																																																																													
Caravan/New listings																																																																													
Showing property																																																																													
Escrow/Lender/Attorney offices																																																																													
				<b>OTHER TRANSPORTATION COSTS</b> (not commuting)	<b>AMOUNT</b>																																																																								
				Taxicab, Bus, Subway, etc.																																																																									
				Tolls, Parking																																																																									
<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>																																																																									