

South Beach Tax and Financial Services

Construction Industry Expenses

Name _____ Tax Year _____

Check Applicable Status	GO TO :		TABLE A
Self-Employed <input type="radio"/> ▶	Table C below		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
<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>			AMOUNT
DESCRIPTION			
PRE-CONSTRUCTION EXPENSES:			
Fees/Permits:	Building Permits		Advertising
	Impact Fees		Alarm service-burglaries, fire, etc.
	Mitigation Fees		Answering service
	Road Fees		Bank service charges
Hook-up Fees:	Cable		Clerical services/Public stenographer
	Electrical		Contract services/Outside services
	Phone		Credit Card membership
	Water/Sewer		Delivery/Freight/Express
Site Preparation:	Engineering/Architects		Educational expenses A-16
	Septic testing		Employment seeking expenses A-17
	Surveys		Entertainment/Meals (see A-20)
Office/Trailer set-up costs			Equipment rental
OTHER:			Gifts (Requires W/S TC-10)
Contractor's Bonds			Insurance
Contractor's License renewal			Internet/DSL/Cable fees
P.O. Box rental			Malpractice, public liability insurance, bond
Porta-Potty rental			Meetings & Conventions M-1
Theft Insurance, on-site			Occupational license renewals
Tool Belt/Bags			Postage/FedEx/UPS
Truck tool box, lumber rack (if not depreciable)			Printing/Reproduction/Copies
Other:			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, 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-11"		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:			OTHER TRANSPORTATION COSTS (not commuting)
Site to Site			AMOUNT
Temporary Site (only if there's also a regular site)			Taxicab, Bus, Subway, etc.
Pick up of materials/supplies			Tolls, Parking
Other:			
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	