

Schedule C Expenses Worksheet

Tax year 2025. Follows Part II of Schedule C (Form 1040), lines 8 to 27b. A planning aid, not an IRS form.

Line	Expense	What goes here	Your total
8	Advertising	Online ads, business cards, signs, website promotion, sponsorships.	\$
9	Car and truck expenses	Business use of a vehicle, by standard mileage or actual costs.. Commuting does not count.	\$
10	Commissions and fees	Marketplace and platform fees, payment-processing fees, commissions you paid.	\$
11	Contract labor	Payments to independent contractors (not employees). You may need to file Form 1099-NEC for larger payments.	\$
12	Depletion	Mining, timber, oil and gas. Rarely applies to a typical small business.	\$
13	Depreciation and section 179 expense deduction	Equipment, computers, furniture and vehicles written off over time or in the year bought. Usually calculated on Form 4562.	\$
14	Employee benefit programs (other than on line 19)	Benefits you provide to your employees, not to yourself.	\$
15	Insurance (other than health)	Business liability, property, professional and commercial auto policies.	\$
16a	Interest: mortgage	Mortgage interest on business property, paid to banks.	\$
16b	Interest: other	Interest on business loans and business credit cards.	\$
17	Legal and professional services	Attorney, accountant, bookkeeper and tax-preparation fees for the business.	\$
18	Office expense	Small office items, postage, printer ink, software subscriptions.	\$
19	Pension and profit-sharing plans	Contributions for your employees. Your own retirement contributions are generally claimed elsewhere, on Schedule 1.	\$
20a	Rent or lease: vehicles, machinery, equipment	A leased car (business share) or rented equipment.	\$
20b	Rent or lease: other business property	Office, studio, coworking space or storage.	\$
21	Repairs and maintenance	Keeping business equipment and property in working order. Improvements are treated differently.	\$
22	Supplies (not included in Part III)	Materials used up in the business that are not part of cost of goods sold.	\$
23	Taxes and licenses	Business licenses, permits, state and local business taxes, and the employer share of payroll taxes. Not federal income tax or your own self-employment tax.	\$
24a	Travel	Airfare, lodging, rental cars and local transport on business trips..	\$
24b	Deductible meals	Enter only the deductible amount, which is generally 50% of business meal costs.	\$
25	Utilities	Phone, internet and electricity for a separate business space.	\$
26	Wages (less employment credits)	Pay to your employees, not to yourself.	\$
27a	Energy efficient commercial bldgs deduction (attach Form 7205)	Only if you qualify and file Form 7205. Uncommon.	\$
27b	Other expenses (from line 48)	Legitimate business costs that fit nowhere above, listed one by one in Part V: bank fees, dues, training and similar.	\$

Line	Expense	What goes here	Your total
28	Total expenses before home office	Add lines 8 through 27b.	\$
30	Business use of your home	Figured separately from lines 8 to 27b (Form 8829 or the simplified method).	\$

Not tax advice. Rules and form lines change; confirm with the current IRS instructions or a tax professional. Free guide with examples: zonelyleads.com/blog/schedule-c-expenses-worksheet