

## Figuring the Allowable Deduction for Schedule C or C-EZ Expenses

(Keep for your records)

### Worksheet 2

**2016**

Name(s) as shown on return

Tax ID Number

<b>1</b>	<b>Percentage of expenses that are nondeductible</b> (from Worksheet 1, line 6):		%	
<b>2</b>	Business use of car for entire year:                      miles x 54 cents (\$0.54)	<b>2</b>		
<b>3</b>	Meals and entertainment: \$                                      x 50% (0.50)	<b>3</b>		
<b>4</b>	Other expenses (list item and amount)			
<b>a</b>		<b>4a</b>		
<b>b</b>		<b>4b</b>		
<b>c</b>		<b>4c</b>		
<b>d</b>		<b>4d</b>		
<b>e</b>		<b>4e</b>		
<b>f</b>	Total other expenses (add lines 4a through 4e)	<b>4f</b>		
<b>5</b>	Total Schedule C or C-EZ expenses (add lines 2, 3, and 4f)	<b>5</b>		
<b>6</b>	Nondeductible part of Schedule C or C-EZ expenses (multiply line 5 by the percent in line 1)	<b>6</b>		
<b>7</b>	<b>Deduction allowed.*</b> Subtract line 6 from line 5. Enter the result here and on Schedule C, line 27a, or Schedule C-EZ, line 2.	<b>7</b>		
<b>* None of the other deductions claimed in this return are allocable to tax-free income.</b>				