

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

(Keep for your records)

Worksheet 2

2017

Name(s) as shown on return

Tax ID Number

1	Percentage of expenses that are nondeductible (from Worksheet 1, line 6):		%	
2	Business use of car for entire year: miles x 53.5 cents (\$0.535)	2		
3	Meals and entertainment: \$ x 50% (0.50)	3		
4	Other expenses (list item and amount)			
a		4a		
b		4b		
c		4c		
d		4d		
e		4e		
f	Total other expenses (add lines 4a through 4e)	4f		
5	Total Schedule C or C-EZ expenses (add lines 2, 3, and 4f)	5		
6	Nondeductible part of Schedule C or C-EZ expenses (multiply line 5 by the percent in line 1)	6		
7	Deduction allowed.* Subtract line 6 from line 5. Enter the result here and on Schedule C, line 27a, or Schedule C-EZ, line 2.	7		
* None of the other deductions claimed in this return are allocable to tax-free income.				