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

Worksheet 2 **2018**

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 54.5 cents ($0.545)	**2**		
3	Meals: $ 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.**