

If your employer reported your income to you on a 1099-NEC, not a W-2, the IRS considers you to be Self-Employed. This means you pay both the employer and employee payroll taxes. Any legitimate expenses may help lower this amount.

2025 Self – Employed or 1099-NEC Employee Worksheet (Sch C)

Your Name: _____

- | | |
|--|--|
| <input type="checkbox"/> I paid employees or other individuals | <input type="checkbox"/> I want to deduct a home office |
| <input type="checkbox"/> I had more than \$50,000 in business expenses | <input type="checkbox"/> I have assets to depreciate |
| <input type="checkbox"/> I received Form 1095-A for health Insurance | <input type="checkbox"/> I keep an inventory for my business |
| <input type="checkbox"/> I don't use the cash method of accounting | <input type="checkbox"/> I need to report a business loss |

If you checked any of the above, please stop here and speak to the Greeter

If you checked none of these above, please continue by completing the worksheet below.

Income

Forms 1099 (-NEC, -MISC) \$ _____
Cash, checks, 1099K (incl tips) \$ _____

Business expenses

Advertising \$ _____
Licenses or fees \$ _____
Health insurance premiums \$ _____
Business insurance \$ _____
Interest on business loans \$ _____
Office expense/supplies \$ _____
Rent (not home office) \$ _____
Repairs \$ _____
Supplies \$ _____
Business part of phone \$ _____
Training for this business \$ _____
Tools, etc, under \$2,500 each \$ _____
Travel away from home \$ _____
Business meals \$ _____
Other (specify) \$ _____
\$ _____
\$ _____
\$ _____
\$ _____
\$ _____

Business use of car or truck

Total mileage for 2025 _____ miles
Business miles _____ miles
Commuting miles _____ miles
Other miles _____ miles
Vehicle Description:
Year/Make/Model _____
Date placed in service _____
Business % of property tax \$ _____
Business % of Interest/Car loan \$ _____
Business tolls \$ _____
Business parking \$ _____

Drivers - be sure you have with you today:

- All forms 1099 **AND** the details provided by the company (DoorDash, Lyft, Postmates, Uber, etc.) - you need to download and print the details from each company's website.
- A record of your total miles driven to perform the delivery service.
- If you want to deduct tips from income, you **MUST** have something from the company showing the amount of the tips that qualify.