

## Business Worksheet Example 4

- (2) Individual Name: Maria Jaramillo  
 (4) Business Service: Transportation Services  
 (5) no employer's ID #
- (1) Entity Type: Solo Proprietor  
 (3) SSI/EIN: 108-99-7777,  
 (6) Business Description- Drives for Uber/Lyft

**Total Income Include:**(7) 1099-K from Raiser LLC of \$1,165.26  
 1099-MISC from Raiser LLC of \$1,169.00  
 Tips of \$300 cash

### VEHICLE DETAILS:

Year	Make	Model
2014	Subaru	WRX STI

### EXPENSES:

- A. **MILEAGE:** 6354.5  
 -332.5 of it are On-Trip mileage **as shown** in Uber tax summary.  
 -156 miles looking for a client.  
 -75 miles driving to pick up client.  
 -Total business miles: 563.50  
 -5791 Other Miles
- B. **CELL PHONE:** Rents phone from Uber for 12 months at \$ 10 per week, \$520 total.
- C. **SUPPLIES:** Water, Gum, Snacks etc. at \$ 540 for year.
- D. **REPAIRS AND MAINTENANCE:** \$ 50 for repairs.
- E. **TRAVEL:** \$36.70 for tolls as shown in Uber tax summary. \$15 of business tolls were out of pocket.
- F. **MEALS:** \$100
- G. **OTHER FEES:** Uber driver device fee of \$40.00 and Uber fee of \$190.69

### COMMENTS:

- A. VEHICLE INFORMATION: Client taking standard mileage rate for 2018 at .545 per mile. This is in client's favor, but cannot take repairs or gas. Instead, taking \$307.11 at standard mileage deduction. *Mileage is deductible as long as the driver is online\*. The miles driven when the driver is offline\* are not deductible. If a driver gets food while she is waiting for a client to request her services and she is online, then miles are deductible.*
- B. CELL PHONE: Full amount is deductible. If using personal phone then only business portion is deductible.
- C. SUPPLIES: This has to be strictly for the passengers who are utilizing Uber Services.
- D. REPAIRS: Cannot take repairs to Vehicle...as taking standard mileage allowance. (See A above)
- E. TRAVEL: Business tolls are deductible. Both reported by Uber in summary and out of pocket.
- F. MEALS: Not Deductible

\*" Online" Refers to a status on the Uber app that shows that the driver is available to pick up clients.

" Offline" Refers to a status on the Uber app that shows he isn't on shift with Uber and it won't show him to clients

**FORMS can be found on website at [www.DtuckerCPA.com](http://www.DtuckerCPA.com)**

## Business Worksheet

**ENTITY INFO: Type** (Circle one) Sole Proprietor ①    Single Member LLC    Multi-Member LLC    Partnership    S Corp    C Corp

**Individual Name(s):** MARIA JARAMILLO ②    **SSN:** 108-99-7777 ③

**Business Name (if applicable):**    **EIN (9 digits):** N/A ⑤

**Business Description:** UBER/LYFT ⑥    **Product or Service:** TRANSPORTATION SERVICES ④

INCOMES:	
Cash / Checks	\$ 300.00
1099s	\$ 2,334.26
Interest	\$
Others	\$
Total Income	\$ 2,634.26 ⑦

COST OF GOOD SOLD:		
Beg - Inventory	+	\$ -
Purchases	+	\$ -
Materials & Supplies	+	\$ -
End - Inventory	-	\$ -

<b>COGS</b>	\$ -
<b>Gross Profit</b>	\$ 2,634.26

**COGS**    \$ -

EXPENSES:	
Accounting	
Advertising	
Bank Charges	
Cell Phone (Business only)	\$ 520.00 ⑧
Auto ⑨	\$ 307.11 ⑩
Commission Expense (1099)	\$
Computer Expense	
Continuing Education	
Contractor Labor (1099)	
Delivery & Freight	\$
Dues & Subscriptions	\$ 230.69 ⑪
Equipment Rental	\$
Insurance (Business & liability) (No auto)	\$
Interest Expenses	\$
Internet Costs (Business only)	
Legal & Professional	\$
Licence & Permits	\$
Meals (No entertainment)	
Office Expenses	
Postage	\$
Printing	\$
Rent	
Home Office Expense	\$ - ⑫
Repairs & Maintenance	
Salaries / Wages (W2 only)	\$
Security	\$
Supplies	\$ 540.00 ⑬
Telephone (Business only)	\$
Training	\$
Travel (Tolls)	\$ 51.70 ⑭
Utilities	\$

VEHICLE INFORMATION: ⑮	
Total Mileage	6,354.50
Business Mileage	563.50
Jan. - Dec. 2018 Rate @ .545	307.11
Jan. - Dec. 2017 Rate @ .535	
Total	\$ 307.11

Vehicle Description: 2014 Subaru WRX STI  
 Dated vehicle was placed in service: 01/01/2015  
 Vehicle is used by a more than 5% owner?  YES or NO  
 Is vehicle available for off-duty personal use?  YES or NO  
 Is any other vehicle available for personal use?  YES or NO

BUSINESS USE OF HOME	
Total Area of Home (Square feet)	sq'
Business Use Area (Square feet)	sq'
Mortgage Interest	\$
Real State Taxes	\$
Rent	\$ -
Insurance	\$
Association Dues	\$
Repairs & Maintenance	\$
Utilities	\$ -
Security	\$
Total Business Expense use of home	\$ -

Equipment Purchased		
Item	Date	Price
		\$
		\$
		\$ -

I hereby declare that all the information stated above is true and correct to the best of my knowledge. I understand and agree that any false information, misrepresentation, or omission of facts in this worksheet creates a risk in possible auditing.

<b>Total Expenses</b>	\$ 1,649.50
NET INCOME	\$ 984.76

Signature: Maria Jaramillo

\*\*NOTE: Fixed Assets: Please provide Computers, Equipment, etc. Include date placed in Service + Amount.