

Instructions:

- Date:** Enter the date of the event or the purchase.
- Check #:** If a purchase, enter the check number of the purchase. If paid by Credit Card, indicate here and attach the Credit Card slip to the back of the page.
- Description:** For expenses, record where and what was purchased. Remember if travel was required to make the purchase, those miles should be recorded in Miles column. For income, list location and number of games (if multiple) and any other information that would justify the amount of income.
- Expense \$:** Enter the actual dollars spent. The receipt for the expenditure should be attached to the back of the page (note: if using the IRS mileage rate, do NOT enter any vehicle expenses). This is where items such as flight costs would be recorded.
- Miles:** Miles driven to and from the event site should be recorded. If other transportation is involved, such as flying, record the miles driven to the airport and back. These miles will be used to calculate the per-mile mileage deduction.
NOTE: It is allowable to deduct the actual cost of driving a vehicle; however it is not recommended that this method be used due to the extensive paperwork involved.
- Income \$:** Record all income dollars and any game income that might have been received in a form other than cash (such as a gym membership).
- Subtotals:** Each page of Income and Expense should be subtotaled and the results used for tax preparation. The expenses will most likely need to be summarized on a separate sheet into broad categories requested by your tax advisor. Once summarized, it will be an easy task to place on Schedule C or Schedule C-EZ of your Federal 1040 and any required state and/or local income tax returns.

This worksheet and instructions are meant to aid officials meet the minimum record-keeping requirements of any self-employed taxpayer and are NOT intended to provide tax advice or replace the official's tax advisor or their requirements/advice.