

CUSTOMARY UMPIRING EXPENSES (If partly business and partly personal, separate out the business portion). Here is a list of expenses that may be appropriate.

Uniforms, Caps, Shoes and Cleaning Costs	Computer & Printer Costs: Paper & Cartridges	Office Costs: Stamps, Envelopes, Files, Fed Ex
GHSAA, GISA, Assn Fees	Special Undergarments	Auto Damage: Dents, Scratches, Glass breaks
Membership in Professional Organizations	Polish, disinfectants, spray cleaners	Car Wash to remove field grime
Clinics and Training	Special Medications and Prosthetics	Taking Umpires to MLB game to observe mechanics
Sunglasses and Sunscreen	Miles: Field Clinic, Test, Train, Meetings	Subscriptions to trade and professional publications
(Overnight) Travel: Lodging, Meals, Entertainment	Tolls and Parking Fees	Penalties and fines
Meals between games of doubleheaders	Racks, Shelves, Bins, Hanging Rods in Car/House	Incontinence Supplies
Meals between work and evening game	Installation and Maintenance of above	Protective Gear and Other Equipment
Towels, Soap, Deodorant	Bus Portion: Cell Phone, Internet, LD, 2 nd Phone	Luggage to carry equipment to field
Bottled Water and Sports Drinks	Liability & Accident Insurance	Impairment Related Expenses

BUSINESS USE OF CAR, TRUCK OR VAN (Choose between Business Portion of Actual Expenses or Standard Method

Business Miles = R/T Home to Field; R/T Work to Field; If traveling from W-2 job: Depends: Work to Field to Home, only Work to Field

Business portion of Actual Expenses = Business miles/Total Miles x [Actual Expenses for Gas, Maintenance, Insurance, Depreciation, Repairs, Registration, and Tires]

Standard Method: (Business Miles x IRS allowed \$.50)

RULES FOR BUSINESS USE OF HOME

Used Exclusively and Regularly for your Business and

One of the following must apply: Principle Place of Business, Meet or deal with clients/customers, or it is a Separate Structure

FORMS AND PUBLICATIONS FOR RESEARCH

WWW.IRS.GOV

FORMS	PUBLICATIONS
1040	17 Your Federal Income Tax for Individuals
Schedule C	463 Entertainment Expenses
Schedule SE (+\$430)	535 Expenses you can deduct
	587 Business Use of Home