

**2024**  
Tax Year

## Cell Phone Disclosure for Business

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Most people who are self-employed and file a Schedule C and/or Schedule F and/or claim personal paid business expenses for a partnership, use their cell phone for business calls. Their expense may be deductible. You can qualify for a cell phone tax deduction from cell phone charges incurred when the cell phone is being used for business. There is no IRS cell phone deduction for self-employed people, exclusively. However, with adequate documentation you will be able to include your cell phone expenses as a business expense.

To deduct the cell phone expense, you will need to calculate the business-use percentage of the cell phone on a month-by-month basis and be able to document the usage.

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Do you have a dedicated residential phone number (cell phone, VOIP, or land line)?      Yes      No

What is your residential phone number: \_\_\_\_\_

Do you have a cell phone that you use for your business?      Yes      No

What is your cell number used for business: \_\_\_\_\_

List your annual expenses paid for your cell phone plan (do not include family plan expenses).  
*Other business-related expenses may include data, text messages, long-distance charges, roaming charges and other expenses related to a business call.*

Total expenses paid for the current tax year: \_\_\_\_\_

What is the percentage business calls you made for this tax year? \_\_\_\_\_

Do you have documentation about business calls?      Yes      No

*A detailed bill listing each phone number made is required for an audit.*

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I hereby acknowledge I use my cell phone for business purposes, and I also acknowledge I have the documentation required to prove my cell phone business expense deduction in case I am audited.

Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

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