

**PROFIT AND LOSS STATEMENT FROM CONSTRUCTION BUSINESS \_\_\_\_\_ TAX YEAR**

**OWNER NAME** \_\_\_\_\_

**BUSINESS NAME** \_\_\_\_\_ **SPECIALTY (GC, Plumbing, Electrical, etc.)** \_\_\_\_\_

**EIN** \_\_\_\_\_

**ADDRESS** \_\_\_\_\_ **PHONE** \_\_\_\_\_ **EMAIL** \_\_\_\_\_

**ATTACH THE FOLLOWING DOCUMENTS**

1. CCB LICENSE (OREGON) OR L&I LICENSE (WASHINGTON)
2. CONTRACTOR BOND CERTIFICATE
3. ATTACH DOCUMENTS FOR PURCHASE/SALE OF VEHICLES, EQUIPMENT AND LARGE ITEMS
4. FILL OUT STATEMENT BELOW

**YES / NO** DID YOU HIRE ANY SUBCONTRACTORS WHOM YOU PAID \$600 OR MORE?

**YES / NO** DID YOU ISSUE 1099-MISC / 1099-NEC FORMS OR WILL YOU ISSUE THESE FORMS?

\$ \_\_\_\_\_ **GROSS INCOME**

(INCLUDING CASH, CHECKS, TIPS, BARTER, ZELLE, VENMO, CASH APP AND CREDIT CARD PAYMENTS RECEIVED)  
 TIP: YOUR INCOME MUST MATCH INCOME FROM ALL YOUR BUSINESS RECORDS: INVOICES, BIDS, CONTRACTS, WORK ORDERS, BANK/CASH DEPOSITS, AND ANY OTHER DOCUMENTS RELATING TO YOUR BUSINESS, AS WELL AS BUSINESS INFORMATION PROVIDED TO OTHER ORGANIZATIONS, SUCH AS OBTAINING LOANS, SCHOLARSHIPS, INSURANCE AND ANY GOVERNMENT ASSISTANCE!

\$ \_\_\_\_\_ **RETURNS / DISCOUNTS**

\$ \_\_\_\_\_ **MATERIALS & SUPPLIES** (lumber, concrete, drywall, paint, fasteners, etc.)

\$ \_\_\_\_\_ **EMPLOYEES WAGES** (ATTACH PAYROLL REPORTS SUCH AS W3/W2/941/940 FORMS)

\$ \_\_\_\_\_ **ONE-TIME HELPERS PAID UNDER \$600** (Cash App, Zelle, PayPal, cash)

\$ \_\_\_\_\_ **LOST LABOR / UNPAID SUBCONTRACTOR WORK** (attach proof / receipts)

\$ \_\_\_\_\_ **PERMITS & PLAN FEES**

\$ \_\_\_\_\_ **BOND PREMIUMS**

\$ \_\_\_\_\_ **DUMP FEES / WASTE REMOVAL**

\$ \_\_\_\_\_ **EQUIPMENT RENTAL** (excavator, scaffolding, lifts, dumpster, etc.)

\$ \_\_\_\_\_ **TOOL RENTAL**

\$ \_\_\_\_\_ **SHIPPING / DELIVERY OF MATERIALS**

\$ \_\_\_\_\_ **EQUIPMENT & BIG PURCHASES (OVER \$500)**

(TOOLS, POWER TOOLS, GENERATORS, COMPRESSORS, SAWS, LADDERS, TRAILERS, WORK TRUCKS, HEAVY EQUIPMENT)

DATE OF PURCHASE	DESCRIPTION	COST \$\$\$

**INSURANCE**

- \$ \_\_\_\_\_ GENERAL LIABILITY INSURANCE
- \$ \_\_\_\_\_ WORKERS COMPENSATION INSURANCE
- \$ \_\_\_\_\_ VEHICLE / COMMERCIAL AUTO INSURANCE
- \$ \_\_\_\_\_ PROFESSIONAL LIABILITY / E&O INSURANCE
- \$ \_\_\_\_\_ BUILDERS RISK INSURANCE
- \$ \_\_\_\_\_ EQUIPMENT / INLAND MARINE INSURANCE
- \$ \_\_\_\_\_ UMBRELLA POLICY

**LICENSING & REGISTRATION**

- \$ \_\_\_\_\_ CCB LICENSE (OREGON) / L&I LICENSE (WASHINGTON)
- \$ \_\_\_\_\_ CITY / COUNTY BUSINESS LICENSE
- \$ \_\_\_\_\_ SPECIALTY LICENSES (electrical, plumbing, HVAC, etc.)
- \$ \_\_\_\_\_ CONTINUING EDUCATION / TRAINING / CERTIFICATIONS

**OFFICE & ADMINISTRATION**

- \$ \_\_\_\_\_ ACCOUNTING SERVICES / TAX PREPARATION
- \$ \_\_\_\_\_ LEGAL FEES
- \$ \_\_\_\_\_ BANK FEES / BUSINESS CHECKS
- \$ \_\_\_\_\_ BUSINESS SOFTWARE (QuickBooks, estimating, scheduling, etc.)
- \$ \_\_\_\_\_ OFFICE SUPPLIES
- \$ \_\_\_\_\_ POSTAGE / PO BOX
- \$ \_\_\_\_\_ COMPUTER SOFTWARE / HARDWARE

**MARKETING & ADVERTISING**

- \$ \_\_\_\_\_ ADVERTISING (online, print, radio)
- \$ \_\_\_\_\_ WEBSITE / WEB HOSTING / SEO
- \$ \_\_\_\_\_ BUSINESS CARDS / SIGNAGE / VEHICLE WRAP
- \$ \_\_\_\_\_ PROMOTIONAL MATERIALS
- \$ \_\_\_\_\_ GIFTS TO CLIENTS (limited to \$25 per client per year)

**JOB SITE COSTS**

- \$ \_\_\_\_\_ PORTABLE TOILET RENTAL
- \$ \_\_\_\_\_ TEMPORARY POWER / GENERATOR FUEL
- \$ \_\_\_\_\_ JOB SITE SECURITY / FENCING
- \$ \_\_\_\_\_ STORAGE UNIT / CONTAINER RENTAL
- \$ \_\_\_\_\_ SAFETY EQUIPMENT (hard hats, vests, harnesses, signs)

**LEASES & FACILITIES**

- \$ \_\_\_\_\_ OFFICE / SHOP LEASE
  - \$ \_\_\_\_\_ YARD / LOT LEASE
  - \$ \_\_\_\_\_ BUILDING MAINTENANCE AND REPAIR
  - \$ \_\_\_\_\_ UTILITIES PAID FOR LEASED BUILDING
- |                        |                |                |
|------------------------|----------------|----------------|
| \$ _____ ELECTRIC      | \$ _____ WATER | \$ _____ GAS   |
| \$ _____ SEWER / WASTE | \$ _____ ALARM | \$ _____ OTHER |

**COMMUNICATION**

- \$ \_\_\_\_\_ CELLULAR SERVICES (\_\_\_\_\_ % BUSINESS USE)
- \$ \_\_\_\_\_ OFFICE PHONE
- \$ \_\_\_\_\_ INTERNET
- \$ \_\_\_\_\_ TWO-WAY RADIO / WALKIE-TALKIE

**TAXES & FEES**

- \$ \_\_\_\_\_ TAXES PAID (STATE, LOCAL, FEDERAL)
- \$ \_\_\_\_\_ UNEMPLOYMENT INSURANCE
- \$ \_\_\_\_\_ INTEREST PAID ON BUSINESS LOANS
- \$ \_\_\_\_\_ MERCHANT / CREDIT CARD PROCESSING FEES

**TRAVEL & PER DIEM**

- \$ \_\_\_\_\_ TRAVEL EXPENSES (AIRLINE / TAXI / HOTELS)
- \$ \_\_\_\_\_ FLIGHTS / TRAVEL TO CLASSES, SEMINARS, OR TRAINING
- \$ \_\_\_\_\_ BUSINESS MEALS

WHAT IS PER DIEM? When you travel overnight for business, you can deduct a daily meal allowance without keeping receipts. Rates vary by city — check [gsa.gov](http://gsa.gov) for your travel location. Just record where you went, dates, and why it was for business. You can use actual meal receipts instead if higher.

WHERE DID YOU TRAVEL?	\$ PER NIGHT (gsa.gov)	# OF NIGHTS	REIMBURSED? YES/NO

**WORK CLOTHES & SAFETY GEAR**

- \$ \_\_\_\_\_ BOOTS / WORK SHOES
- \$ \_\_\_\_\_ UNIFORMS / COVERALLS
- \$ \_\_\_\_\_ HARD HATS / SAFETY GLASSES / GLOVES
- \$ \_\_\_\_\_ HARNESSSES / FALL PROTECTION
- \$ \_\_\_\_\_ HIGH-VIS VESTS / RAIN GEAR

**TOOLS (UNDER \$500 EACH)**

(Tools over \$500 go in the Equipment & Big Purchases table on page 2)

- \$ \_\_\_\_\_ HAND TOOLS (hammers, tape measures, levels, etc.)
- \$ \_\_\_\_\_ POWER TOOLS (drills, saws, grinders, etc.)
- \$ \_\_\_\_\_ TOOL BATTERIES & ACCESSORIES
- \$ \_\_\_\_\_ TOOL REPAIR / SHARPENING

**OTHER EXPENSES**

- \$ \_\_\_\_\_ PROFESSIONAL DUES / UNION FEES
- \$ \_\_\_\_\_ CONFERENCES / TRADE SHOWS
- \$ \_\_\_\_\_ CASUALTY / THEFT / VANDALISM
- \_\_\_\_\_ (ATTACH INSURANCE CLAIMS, POLICE REPORTS AND INFORMATION)
- \$ \_\_\_\_\_ DRUG TESTS / MEDICAL EXAMS
- \$ \_\_\_\_\_ \_\_\_\_\_
- \$ \_\_\_\_\_ \_\_\_\_\_
- \$ \_\_\_\_\_ \_\_\_\_\_
- \$ \_\_\_\_\_ \_\_\_\_\_
- \$ \_\_\_\_\_ \_\_\_\_\_
- \$ \_\_\_\_\_ \_\_\_\_\_

