

SUPPLIES

When filling out **Schedule C** of the business personal property form, list all supply items that are purchased throughout the year for your business. Remember that the temporary absence of property on hand as of January 1st, does not mean it should not be listed if that property is normally present. Please do not include any inventory items that you sell or that are a part of a finished product. An easy “rule of thumb” is to total all your yearly **disposable** supply costs and divide by 12. For example if you spent \$1,200.00 yearly on **disposable** supplies as a nail technician, you would divide \$1,200.00 by 12 and the \$100.00 would be placed on line 4 in Schedule C of the form. **Note:** replacement parts, hand tools, restaurant and hotel items are not considered disposable and should be reported at 100% of cost. Please remember that supplies solely depend on the nature of your business. Listed below are samples of some supplies that could be helpful with your listing, but **may or may not include all items that you use.**

FUELS HELD FOR CONSUMPTION

These are fuels that you use as a business deduction when filing income tax returns.

Cooking fuels

Propane, Gasoline, Diesel

MAINTENANCE & JANITORIAL SUPPLIES

Mops, brooms, buckets, sweepers, vacuums, vacuum bags, dust pans

Toilet bowl brushes

Garbage cans & trash bags

Cleaning supplies (Clorox, Windex, Ajax, sponges, spray bottles, sanitizers, etc.)

Soap and soap dispensers

Air fresheners and dispensers

Paper towels, toilet paper and dispensers

Pool supplies (chemicals, skimmers, etc.)

OFFICE SUPPLIES

Pens, pencils, paper (cash register, adding machine, printer, & credit card paper, etc)

Receipt & appointment books

Business cards & brochures

Calendars and desk accessories

Poster boards, price stickers, tag guns & tags

Ink cartridges

Paperclips, binder clips, rubber bands, whiteout, tape, glue, stapler, staples and remover.

Labels, envelopes, rubber stamps, legal pads & sticky notes

MEDICAL, DENTAL, BEAUTY & BARBER

Tourniquets, cotton balls, band-aids, tape, gauze, cotton swabs
Lubricants, creams & ointments
Prescription pads
Disposable protective items
Sheets, pillows, gowns, shirts
Disposable bed covering
Gloves, safety glasses, protective masks
Floss, toothbrushes, toothpaste, prize toys
Curling Irons, blow dryers, diffusers
Brushes, combs, curlers, perm rods, end papers
Foil, cotton, plastic caps, towels, capes & jackets
Bobby pins, clips, tweezers and hand held mirrors
Scissors, clippers, razors, barbicide, clipper oil & lube
Color bowls and applicators

REPLACEMENT PARTS, SPARE PARTS & HAND TOOLS

Hydraulic hoses, filters, seals, etc.
Screw drivers, hammers, drills, bits, handsaws, pliers, wire cutters, etc

RESTAURANT, HOTEL & MOTEL ITEMS

Towels
All linens (sheets, pillow cases, mattress pads, comforters, etc.)
Pillows
Bathrobes
Bath mats, shower curtains
Ice buckets
Ashtrays
Cups, stirrers
Silverware, china, cups, glasses, tablecloths, napkins, napkin dispensers, and placemats
Toothpick dispensers
Straw dispensers and condiment holders
Menus and menu covers
Check holders
Reservation book
Aprons, serving trays, pot holders, oven mitts, etc.
Salt & pepper shakers and grinders
Measuring supplies, rolling pins
Vases, candles & cruets
Pitchers
Oven thermometers
Wax paper, foil and cling wrap (used in kitchen only)
Food storage containers
Baskets for serving
Gloves
Utensils (pizza cutter, tongs, knives, serving spoons, etc.)