

Top Audit Issues

Schedule A - Itemized Deductions

- Unreimbursed business expenses
- Mileage deductions
- Travel, Meals and entertainment
- Documentation of charitable contributions

Schedule C - Business

- Under reporting of Gross Receipts
- Whether expenses are 'ordinary and necessary'
- Documentation that expenses were paid in current year

Schedule E - Rental

- Rental Income understated
- Rental expenses overstated
- Depreciation improperly calculated
- 'Passive Activities misstated

