MFA INSIGHTS · SAVE THIS

BOOTH RENTERS 2026

Booth rent is a *write-off.*

What chair and suite renters can deduct on Schedule C for 2026.

DEDUCTIBLE ON SCHEDULE C	RULE
✓ Booth, chair or suite rent Space you use in your business	Yes
✓ Products and supplies Color, shampoo, foils, wax, polish	Yes
✓ Tools and equipment De minimis safe harbor, elected yearly	$2,500/item
✓ Licenses, education, ads Plus liability insurance	Yes
✓ Business miles Or actual car costs	72.5¢/mi
✓ Home office Regular and exclusive use only; max 300 sq ft	$5/sq ft
✓ Phone and booking apps Split personal and business use	Biz share

KEY 2026 NUMBERS	AMOUNT
Self-employment tax 12.4% Social Security + 2.9% Medicare	15.3%
SE tax starts at Net earnings from self-employment	$400
Social Security wage base Wages, tips and net earnings combined	$184,500
Tips deduction, 2025–2028 Limited to net business income; phases out over $150K MAGI	$25,000
1099-K from payment apps Over $20,000 and over 200 sales; card payments: any amount	$20K / 200
Prepaid 2027 rent Deducted in the year it applies to	2027

Apr 15
1st 2026 estimate

Jun 15
2nd 2026 estimate

Sep 15
3rd 2026 estimate

Jan 15, 2027
4th estimate (Form 1040-ES)

Merchant
FINANCIAL ADVISORY

mfa-advisory.com · (347) 205-4468

General information, not tax advice. Facts checked Nov. 18, 2026.