



INTRODUCTION

In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation.

IMPORTANT – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA). However, not all states conformed to TCJA and these items may still be deductible on your state tax return.

PROFESSIONAL FEES & DUES:

Association Dues	
Credentials	
License	
Professional Associations	
Union Dues	
Other: _____	
Other: _____	

CONTINUING EDUCATION:

Correspondence Course Fees	
Course Registration	
Lab Fees	
Materials & Supplies	
Printing & Photocopy Expenses	
Reference Materials	
Research Expenses	
Seminar Fees	
Textbooks	
Other: _____	

COMMUNICATION EXPENSES:

Cellular Service	
Fax Transmissions	
Paging Service	
Phone Cards	
Toll Calls	
Internet Access	
Other: _____	

AUTO TRAVEL:

Between Jobs or Job Locations (mi)	
Client Meetings (mi)	
Continuing Education (mi)	
Job Seeking (mi)	
Out-of-Town Business Trips (mi)	
Purchasing Job Supplies & Materials (mi)	
Professional Society Meetings (mi)	
Parking Fees (\$)	
Tolls (\$)	
Other: _____	

SUPPLIES & EXPENSES:

Briefcase	
Business Meals (enter 100% of expense)	
Business Cards	
Clerical Service	
Computer Software	
Computer Supplies	
Customer Lists	
Entertainment (enter 100% of expense)	
Equipment Repair	
Fax Supplies	
Gifts (max. \$25 per person per year)	
Greeting Cards	
Legal & Professional Services	
Office Expenses	
Printing & Photocopy Expenses	
Postage	
Shipping	
Stationery	
Technical Publications	
Other: _____	

EQUIPMENT PURCHASES:

Answering Machine	
Calculator	
Copy Machine, Printer	
Fax Machine	
Pager	
Recorder	
Telephone	
Other: _____	
Other: _____	

OUT-OF-TOWN TRAVEL:

Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking	
Porter, Bell Captain	
Taxi, Uber, Lyft & similar	
Telephone Calls (including home)	
Train	
Other: _____	

MISCELLANEOUS EXPENSES:

Liability Insurance - Business	
Subscriptions	
Resumé - Job Seeking	
Other: _____	
Other: _____	