

# 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.

## SUPPLIES & EXPENSES:

Answering Machine	
Bag - Medical	
Beeper - Pager	
Briefcase	
Business Cards	
Business Meals (Enter 100% of Expense)	
Medical Equipment	
Office Supplies	
Recorder & Tapes	
Referral Service	
Repairs - Equipment	
Stationery	
Other: _____	
Other: _____	
Other: _____	

## OUT-OF-TOWN TRAVEL:

Airfare, Train & Bus	
Bridge & Highway Tolls	
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)	
Other: _____	
Other: _____	

## AUTO TRAVEL:

Between Medical Facilities (mi)	
Continuing Education (mi)	
Interviews - Position (mi)	
Out-of-Town Business Trips (mi)	
Patient House Calls (mi)	
Purchasing Equipment & Supplies (mi)	
Uniform Cleaning & Maintenance (mi)	
Parking Fees (\$)	
Tolls (\$)	
Other: _____	

## CONTINUING EDUCATION:

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

## PROFESSIONAL FEES & DUES:

Alumni Dues	
Medical Association Dues	
Professional Association Dues	
Union Dues	
Other: _____	
Other: _____	

## UNIFORMS & UPKEEP:

Alterations & Repairs	
Shoes	
Cleaning	
Hat, Cap	
Jacket	
Laundry	
Pants	
Scrubs	
Other: _____	
Other: _____	
Other: _____	

## COMMUNICATION EXPENSES:

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

## OTHER EXPENSES:

Malpractice Insurance	
Journals - Medical	
Legal (Protection and production of taxable income)	
Liability Insurance	
Periodicals - Medical	
Resumé - Job Seeking	
Other: _____	
Other: _____	