

# Tax Deductions for BUSINESS PROFESSIONALS

In order to deduct expenses in your profession, 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 profession. The application of these terms to you relies heavily on the "facts & circumstances" of your unique situation.

## PROFESSIONAL Fees & Dues:

Association Dues	
Credentials	
License	
Professional Associations	
Union Dues	
Other:	

## CONTINUING Education:

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

## COMMUNICATION Expenses:

Cellular Calls	
Fax Transmissions	
Paging Service	
Pay Phone	
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:	

## MISCELLANEOUS EXPENSES:

Liability Insurance - Business	
Subscriptions	
Resumé - Job Seeking	
Other:	

## SUPPLIES & Expenses:

Briefcase	
Business Meals	
Business Cards	
Clerical Service	
Computer Software	
Computer Supplies	
Customer Lists	
Entertainment	
Equipment Repair	
Fax Supplies	
Gifts	
Greeting Cards	
Legal & Professional Services	
Office Expenses	
Photocopy Expenses	
Postage	
Shipping	
Stationery	
Technical Publications	
Other:	

## EQUIPMENT Purchases:

Answering Machine	
Calculator	
Copy Machine	
Fax Machine	
Recorder	
Telephone	
Other:	

## OUT-OF-TOWN Travel:

Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging	
Meals	
Parking	
Porter, Bell Captain	
Taxi	
Telephone Calls	
Train	
Other:	

To the best of my knowledge, all the information contained within this document is true, correct and complete.

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Date