

Tax Deductions for MEDICAL 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.

SUPPLIES & Expenses:

Answering Machine	
Bag - Medical	
Briefcase	
Business Cards	
Business Meals	
Medical Equipment	
Office Supplies	
Recorder & Tapes	
Referral Service	
Repairs - Equipment	
Stationery	
Other:	

CONTINUING Education:

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

OUT-OF-TOWN Travel:

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

UNIFORM & Upkeep:

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

AUTO Travel:

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

COMMUNICATION Expenses:

Answering Service	
Cellular Phone (2nd line only)	
Paging Service	
Pay Phone	
Toll Calls	
Internet Access	
Other:	

PROFESSIONAL Fees & Dues:

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

OTHER Expenses:

Malpractice Insurance	
Journals - Medical	
Legal Fees	
Liability Insurance	
Periodicals - Medical	
Resumé - Job Seeking	
Other:	
Other:	

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

Signature of Taxpayer

Date