



# Tax Deductions for Medical Professionals

Use this form to summarize and organize your tax deductible business expenses. 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 which is customary in your particular line of work. A necessary expense is one which 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. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

Supplies & Expenses	
Answering Machine	
Bag - Medical	
Beeper - Pager	
Briefcase	
Business Cards	
Business Meals <i>(enter 100% of Exp)</i>	
Medical Equipment	
Office Supplies	
Recorder & Tapes	
Referral Service	
Repairs ñ Equipment	
Stationary	
Other _____	

Other Expenses	
Malpractice Insurance	
Journals - Medical	
Legal <i>(protection and prod of tax incm)</i>	
Liability Insurance	
Periodicals ñ Medical	
Resume ñ Job Seeking	
Other _____	

Telephone Expenses	
Answering Service	
Cellular Service	
Paging Service	
Pay Phone & Toll Calls	
Other _____	

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

Continuing Education	
Correspondence Course Fees	
Lab Fees	
Materials & Supplies	
Photocopy Expenses	
Reference Material	
Textbooks	
Transcripts	
Tuition & Seminar Fees	
Other _____	

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

Travel ñ Out of Town	
Airfare, Train & Bus	
Bridge & Highway Tolls	
Car Rental	
Laundry	
Lodging <i>(do not combine with meals)</i>	
Meals <i>(do not combine with lodging)</i>	
Parking	
Porter, Bell Captain	
Taxi & Subway	
Telephone Calls (including home)	
Other _____	

Professional Fees & Dues	
Alumni Dues	
Medical Association Dues	
Professional Association Dues	
Other: _____	

