

Tax Deduction Check List: DOCTORS, NURSES, EMTs, PHARMACISTS, P.A.s, N.P.s

This sheet is to help you organize your employment-related deductible expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense required by your employer and not reimbursed. If you are self-employed, then the standard is only "ordinary and necessary." Do not include expenses for which you've been reimbursed, expect to be reimbursed, or would be reimbursed if you asked your employer for it.

Professional

Prof. association dues \$ _____
 Union dues \$ _____
 Alumni dues \$ _____
 Malpractice insurance \$ _____
 Journals & periodicals \$ _____
 Professional subscript. \$ _____
 Other legal expenses \$ _____
 Other: _____

Continuing Professional Education

Class tuition & fees \$ _____
 Lab fees \$ _____
 Materials & supplies \$ _____
 Correspondence course fees \$ _____
 Registration fees \$ _____
 Textbooks, materials \$ _____
 Transcripts \$ _____
 Photocopy expenses \$ _____
 Other: _____

Uniforms

Uniforms & scrubs \$ _____
 Alterations \$ _____
 Dry cleaning, laundry \$ _____
 Repairs \$ _____
 Other: _____

Communications

Answering service \$ _____
 Cell phone and/or pagers \$ _____
 Cell phone service \$ _____
 Paging service \$ _____
 Answering machine \$ _____
 Internet service \$ _____
 Toll charges \$ _____
 Other: _____

Equipment

Medical bag \$ _____
 Computer & printer \$ _____
 Business card \$ _____
 Briefcase \$ _____
 Medical equipment \$ _____
 Referral service \$ _____
 Repairs, equipment \$ _____
 Safety equipment \$ _____
 Tape recorder, tapes \$ _____
 Stationery \$ _____
 Office supplies \$ _____
 Other: _____

Travel (Out of Town) and Meals

Airfare \$ _____
 Car rental \$ _____
 Gas for car rentals \$ _____
 Bus, taxi, trains, shuttles \$ _____
 Parking & tolls \$ _____
 Lodging (do not combine with meals) \$ _____
 Porter, bellhop, laundry \$ _____
 Meals, if kept receipts \$ _____

(Please attach a full list of dates & destinations of travel so we can compute per diem deductions)

Travel – Auto (In Miles)

Between 1st and 2nd jobs Miles: _____
 Between medical facilities _____
 Out-of-town business trips _____
 Continuing education _____
 Interviews – Positions _____
 Patient house calls _____
 Trips to buy supplies _____
 Tolls and parking _____

Other: _____