



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. Please also use the auto expense worksheet and/or office in the home worksheet if applicable.

Auto Travel	
Client's homes, offices; rest homes (mi)	
Education (mi)	
Exhibits, shows, competition (mi)	
Pick up supplies (mi)	
Taxicab, bus, subway, etc.	\$
Tolls, parking	\$
Other: _____	

Equipment Purchases*	
Answering machine	\$
Calculator	
Copy machine	
Equipment - Large	
Equipment - Small	
Telephones/Telephone pagers	
Other: _____	

Supplies	
Appointment book/Receipt book	\$
Balls	
Books	
Bottled water for clients	
Brooms/dust pans/cleaning supplies	
CD's for music	
Computers	
Difibulators/Medical Supplies	
DVD's for exercises programs	
Floor mats	
Furniture	
Hand weights	
Membership for gyms	
Nutritional/Vitamin expenses	
Paper	
Pilates equipment	
Printers	
Restroom supplies	
Scanner	
Shoes	
Trash Receptacles	
Towels/Laundrying of towels	
Uniforms	
Yoga mats	
Other: _____	

Misc Supplies & Expenses	
Advertising, signs, flags & banners	\$
Alarm Service	
Bank charges	
Briefcase	
Business lunches/meetings	
Clerical service	
Contract services	
Credit Card membership	
Delivery/Freight/Express	
Dues to organizations	
Employment seeking expenses	
Entertainment/Promotion	
Equipment rental	
Gifts, Cards & flowers	
Insurance – E&O and Liability	
Malpractice, fidelity bond	
Occupational license renewals	
Outside services	
Office expense	
Postage & Shipping	
Printing/Reproduction/Copies	
Rent	
Facility/Studio fees	
Repairs to equipment	
Subcontracts	
Subscriptions to publications and trade journals	
Supplies, office and general	
Tax preparation	
Utilities	
Website expenses	
Other: _____	

Telephone Expenses	
Cellular service	\$
Telephone/pager	
Other: _____	

Continuing Education	
CPR classes	\$
Entry fees/shows/competition	
Educational expenses	
Test Fees	
Trade/Technical Books/Pubs	
Other: _____	

* Please list equipment purchases over \$200 on the back of this sheet with the date placed in service and its cost.