



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.

Professional Fees & Dues	
Association Dues	\$
Meetings, Conventions & Cont Ed.	
Occupational License Renewal	
Professional Publications	
Union Dues	
Other: _____	

Job Related Expenses	
Employment Seeking Expenses	\$
Entertainment/Meals (100%)	
Malpractice, Public Liability Insurance	
Trade/Technical Books/Pubs	
Other: _____	

Uniforms	
Belt	\$
Cap, Cover, Hat	
Coat, Jacket	
Hose	
Name Tag	
Pants & Slacks	
Shirt	
Shoes	
Smock	
Ties	
Other _____	

Miscellaneous Expenses*	
Advertising	\$
Airfare	
Briefcase	
Business Meals (100% of expense)	
Business Cards and Letterhead	
Car Rental	
Clerical Services	
Computer Equipment	
Computer Software & Supplies	
Entertainment/Promotion	
Equipment Repair	
Fax Supplies	
Legal & Professional Services	
Lodging (do not combine w/meals)	
Meals (do not combine w/lodging)	
Office Supplies	
Outside Services	
Parking & Tolls	
Printer	
Photocopy Expenses	
Postage & Shipping	
Processor Fees	
Publications & Subscriptions	
Referral Fees	
Rent	
Small Equipment	
Utilities	
Website Expenses	
Other: _____	

Cleaning Expenses	
Commercial Laundry	\$
Home Laundry (loads per week)	
Maintenance & Alterations	
Out of Pocket Costs for Cleaning (agents, soaps, bleaches, etc.)	
Other: _____	

Telephone Expenses	
Cellular Service	\$
Internet	
Paging Service	
Telephone Expenses	
Other: _____	

Continuing Education	
Materials, Supplies & Textbooks	\$
Seminar/Course Fees	
Other: _____	

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