



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, if applicable.

Auto Travel	
Client Meetings (mi)	
Continuing Education (mi)	
Out of Town Business Trips (mi)	
Parking Fees & Tolls	\$
Professional Society Meetings (mi)	
Other: _____	

Travel – Out of Town	
Airfare	\$
Bus, Shuttle, Subway, Taxi or Train	
Bridge & Highway Tolls	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking	
Porter, Bbell Captain	
Telephone Calls (including home)	
Other: _____	

Professional Fees & Dues	
Chamber of Commerce	\$
License or Renewals	
Professional Fees or Union Dues	
Other: _____	

Telephone Expenses	
Cellular Service	\$
Fax Transmissions	
Internet	
Pager	
Payphone	
Telephone	
Other: _____	

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

Equipment Purchases	
Answering Cachine	\$
Calculator	
Camera & Accessories	
Computer Equipment	
Copy Machine	
Fax Machine	
Pager	
Printer	
Recorder	
Telephone or Cell Phone	
Other: _____	

Supplies & Expenses	
Advertising	\$
Bank Service Charges	
Briefcase	
Business Meals (100% of expense)	
Business Cards & Letterhead	
Clerical Service	
Computer Software & Supplies	
Consultants	
Courier Service	
Employment Seeking Expenses	
Entertainment & Promotion	
Equipment Repair	
Fax Supplies	
Film & Processing	
Gifts, Cards & Flowers	
Home Office Expenses	
Insurance - E & O and Liability	
Legal & Professional Services	
Map Book	
Photocopy Expenses	
Postage/FedEx	
Referral Fees	
Rent	
Utilities	
Website Expenses	
Other: _____	

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