

Possible Legal Deductions Checklist

Medical and Dental:

- After-Tax Insurance Medical/Dental Premium Deductions or Self-Employed Health Insurance _____
- Coinsurance paid or Deductibles Paid _____
- Operations _____
- Prescription Drugs _____
- Long-term Care Insurance _____
- Hospital and Emergency _____
- Labs and X-Rays _____
- Visiting Nurses/In-Home Care _____
- Dental Expenses _____
- Dentures and Braces (Orthodontics) _____
- Glasses and Contact Lenses/Supplies _____
- Hearing Aids and Batteries _____
- Orthopedic Shoes _____
- Therapy Treatments _____
- Canes/Crutches/Braces _____
- Wheelchairs _____
- On Doctor's Advice: Air Conditioning, Vaporizers, Humidifiers, Thermometers and Bandages, Nebulizers _____
- Medical Miles Driven _____
- Other Medical Transportation (Bus fare, taxi fare, ambulance paid, et cetera) _____

Contributions and Gifts:

- Church _____
- College _____
- Charitable Organizations (United Way, March of Dimes, American Red Cross) _____
- Value of non-cash contributions (clothing, furniture, vehicles) _____
- Volunteer work expenses (church, scouts, school) _____
- Volunteer/Donation Delivery Auto Miles Driven _____

Taxes and Insurance:

- Real Estate _____
- Personal Property (i.e., Ad Valorem taxes) _____
- State Income Tax _____
- Sales Tax (major purchases, i.e., vehicle or home) _____
- Hazard/Homeowner's _____

Interest Paid:

- Home Mortgage _____
- 2nd Mortgage/Home Equity Loan _____
- Home Mortgage to Individual (Owner-Financing, Investors) _____
 - Info needed: Name, Address, Pts. Paid at Closing, Investment Interest _____

Casualty Losses:

- Accident, Fire, Theft, and Natural Disasters _____

(continued on next page)

Miscellaneous Employee Business Expenses:

- Uniform Cleaning _____
- Work Tools _____
- Union Dues _____
- Safety Shoes and Gloves _____
- Tax Return Preparation _____
- Safe Deposit Box (ONLY if tax-related or taxable records are stored within) _____
- Investment Expenses _____
- Education Expenses _____
- Employment/Job Seeking Fees _____
- Sales/Entertainment _____
- Office-in-Home Expense _____
- Business Travel and Training (Unreimbursed) _____
- Out of Town/Temporary Business Travel _____
- Vehicle Use Miles (Commuting, Personal) _____
- Vehicle Use Miles for Work (Non-Commute) _____
- Miles Driven to 2nd Job _____
- Professional Organizations & Membership Fees _____

Self-Employed Business Expenses:

- Advertising and Marketing _____
- Cell Phone/Telephones _____
- Contract Labor/Consultants _____
- Amounts Paid to Employees (Wages, Commissions & Fees, Pension & Profit Sharing Plans, Dependant Care Assistant Plans, and other Employee Benefits) _____
- Car & Trucking Expenses or Business Mileage Deduction _____
- Legal & Professional Services _____
- Office Expenses _____
 - Information Needed for home office: Square Footage of Home, FMV or Cost of Home on first date of Business use, Square Footage Used for Business, Land Value) _____
- Rent or Lease Payments (Vehicle, Equipment, Machinery) _____
- Office & Business Equipment _____
 - Information Needed: Date Acquired, Cost or FMV, % of Use (Business vs. Personal, Usable Life of Asset) _____
- Office Rent/Lease/Mortgage Interest and Utilities (outside of home office) _____
- Repairs & Maintenance _____
- Supplies, Office and General _____
- Taxes (not including SE taxes or personal Income Tax payments) Personal Property, Real Property Tax _____
- Licenses, Registrations, and Renewal Fees _____
- Travel for Business Purposes _____
- Meals for Business Purposes or while traveling on Business Purposes _____
- Insurance (other than Health): Business Professional Liability, Business Property, E&O, Business Auto _____
- Security System & Equipment and Monitoring Services _____
- Interest (paid on business vehicle loan, other business loans; not including real property loans) _____
- Amortization and Depreciation costs _____
- Daycare (In-Home) or Home Office/Home Based-Business
 - Information needed: Date Business use started in the home _____, days used for daycare in home _____, square footage used only for business _____(private office, room set aside for childcare use only), square footage used Part-Time for business (bathroom(s), kitchen, living room) _____, overall square footage of home _____
 - Food Expense _____ Cable TV _____ Utilities _____ Rent _____
- Prior year carry-over (operating expenses, excess casualty losses, depreciation, Net Operating Losses-NOL) _____
- Professional Organizations and Membership Fees _____

Education Expenses:

- Student Loan Interest Paid _____
- Trade or other Training Costs _____
- Post Secondary (College) Tuition, Fees, Books, Mandatory Equipment & Materials (i.e., laptop, software) _____
 - Information Needed: Provider's SSN/EIN, Amount Paid to Provider