Category	pe (Business/Medic Description Amount (\$)	
Home Office Deduction	Business	Portion of mortgage/rent, utilities, insurance
Office Supplies & Equipment	Business	Computers, phones, printers, desks, software
Travel Expenses (Business Only)	Business	Airfare, hotels, taxis, Uber, rental cars, gas, t
Meals (50% deductible)	Business	50% of meals when traveling for business or
Vehicle Expenses	Business	Standard mileage rate or actual vehicle expe
Advertising & Marketing	Business	Website hosting, domain, social media ads, f
Professional Fees	Business	Accounting, tax prep, legal fees, business lice
Memberships & Training	Business	Travel agent associations, certifications, cont
Insurance (Business)	Business	Business liability, errors & omissions insuran-
Bank / Credit Card Fees	Business	Business bank account fees, merchant fees, i
Medical Expenses (Itemized over 7.5% AGI)	Medical (Personal)	Doctor/dental visits, hospital bills, prescription
Health Insurance Premiums (Self-Employed)	Medical (Business)	Deduct 100% of health insurance premiums
Health Savings Account (HSA) Contributions	Medical (Business)	Pre-tax contributions deductible if enrolled in
Health Reimbursement Arrangement (HRA)	Medical (Business)	Employer-provided medical reimbursement
Spousal Employment Health Plan	Medical (Business)	Hire spouse, provide health insurance as ben

e, taxes, depreciation based on exclusive home office use.
for self, spouse, dependents (limited to business profit).