

Professional Expenses

	Taxpayer #1		Taxpayer #2	
	As an employee	As an independent contractor	As an employee	As an independent contractor
General expenses:				
Beeper
Books
Cellular phone usage
Dues & journals
Exam fees
Internet & online fees
License renewals
Malpractice insurance
Meals & entertainment
Parking & tolls
Supplies
Travel & lodging
Uniforms & cleaning
_____
_____
_____
Continuing education:				
Course registration
Meals & entertainment
Per diem allowance
Travel & lodging
_____
_____
Job search:				
Meals & entertainment
Per diem allowance
Supplies & postage
Telephone
Travel & lodging
_____
_____
Re-Imbursements:

Do you have an office in your home used exclusively for business? _____