

## **DEDUCTIBLE EXPENSES** **FOR THE INDEPENDENT CONTRACTOR**

- Professional Association dues
- Retirement Plan Contributions
- Licensing Fees
- Business Insurance
- Malpractice Insurance
- Relocation expenses
- Health Insurance Premiums
- Health Savings Account
- Medical Journals
- Work related clothing (i.e. scrubs)
- Stethoscope
- Meals while on 24 hour shift
- Cell Phone
- General Business meals
- CME (including tuition, Airfare, Hotel, Rental Car, Meals, etc.)

## **HOME OFFICE EXPENSES**

- Desk
- Fax/Copy Machine
- File cabinet
- Lamps
- Chairs
- Supplies
- Computer
- Business portion of:
  - Home Security
  - Use of Internet
  - Home Depreciation
  - Home Utilities
  - Home Phone
  - Home Insurance

## **BUSINESS AUTOMOBILE EXPENSES**

- Gas
- Maintenance
- Car Insurance
- Lease payment or depreciation allowance
- OR**
- Standard mileage deduction (55 cents per mile)