

DEDUCTIBLE EXPENSES

for the Independent Contractor

- Professional Association Dues
- Retirement Plan Contributions
- Licensing Fees
- Business Insurance
- Malpractice Insurance
- Relocation Expenses
- Health Insurance Premiums
- Medical Journals
- Work related clothing (i.e. scrubs)
- Stethoscope
- Meals while on 24 hour shift
- Cell Phone
- General Business Meals*
- Continuing Medical Education (including tuition, airfare, hotel, rental car, meals, etc.)

*50% deductible if meal is outside medical facility. 100% deductible if inside medical facility.

Home Office Expenses

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

Business Automobile Expenses

- Gas
 - Maintenance
 - Car Insurance
 - Lease Payment or Depreciation Allowance
- OR
- Standard Mileage Deduction
(2016=54 cents per mile;
2015=57.5 cents per mile)

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