

Use this form to summarize and organize your tax-deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one, which is customary in your particular line of work. A necessary expense is one, which is appropriate, but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

<b>TRAVEL</b> – Out Of Town:	SUPPLIES:
Airfare	Compass
Bath & Shower	Ice Chest
Bus & Subway	Maps
Car Rental	Map Book
Laundry	Thermos
Laundry Supplies	Tools
Locker Fees	Trade Publications
Lodging (do not combine with meals)	Uniform
Meals - Actual Cost (do not combine with lodging)	Uniform Cleaning
Number of Days Away from Home	Uniform Repairs
Parking	Other:
Taxi	Other:
Telephone	
Tips, Porter, Baggage Handling etc.	Other:
Tolls	CONTRACTION
Toiletries	COMMUNICATION Equipment:
Train	Beeper
Other:	Cellular Phone
Other:	Citizens Band Radio
Other.	Long Range Communications
	Radio
OFFICE Expenses:	Weather Receiver
Fax Expenses	Other:
FedEx, UPS etc.	
Office Supplies	- <b>FEES</b> & Dues:
Postage	Association Dues
Secretarial	License
Stationery	Security Bond
Other:	Travel Card Fees
Other:	Union Dues
Other:	Other:
Other:	Other:

**SAFETY** Equipment:

CALLI Equipinoni.
Apron
Back Supporter (Belt)
Batteries
Fire Extinguisher
First Aid Kit
Flares
Flashlight
Glasses - Safety
Glasses - Sun
Gloves - Driving
Gloves - Work
Seat Cushion
Shoes/Boots - Safety
Other:
Other:
Other:

**MISCELLANEOUS** Expenses:

Business Cards
Insurance - Business
Legal & Professional Services
Publications - Trade
Subscriptions
Testing - Job-Related
Other: