South Beach Tax & Financial Services
Health Care Industry Expenses

Doctors, Dentists, Nurses, Medical Technologists, Etc.

Name _____ Tax Year_____

Check Applicable Status			GO TO :	If Self-employed: The Business/Activity Code is 62_____ **(Sch. C, item B)**
Self-Employed	○	▶	Table C below	
Employee	○	▶	Table C & A Below	

TABLE C

***For Self employment** , the expense captions below are an expansion of, a supplement to, Sch. C and W/S C-1. Use Sch. C and W/S C-1 **FIRST** and then supplement with this Worksheet. Enlarge the scope of the interview here. DO NOT repeat any of the expenses captioned on Sch. C or on W/S C-1. Carry to Sch. C as shown below.
*** For an employee,** the expense captions below are to be used whenever applicable, and the total will carry to TABLE A as shown below.

DESCRIPTION	AMOUNT
Computer usage/Data banks	
Directory Services	
Emergency Kits	
Eyeglasses (special for business)	
Flashlights, Batteries, Repairs	
Immunizations/Special Exams	
Information services	
Instruments (expendable)	
Kits - Nurse's, Doctor's, Technician's	
Referral fees to other practitioners (not allowed in Medicare, Medicaid, MediCal)	
Registry/Bureau/Agency fees & expenses	
Research costs(not including travel & transportation)	
Rubber gloves	
Scissors	
Security checks	
Stethoscope	
TV/Radio/Cable -service& hook-up (allocate for business)	
Watch/Band - cost, adjustments, repairs, batteries	
Subtotal, for an Employee, Carry to TABLE A----->	
TOTAL for **Self-Employed** to **Sch. C, line 48** Describe as "From W/S C-3"	

"OTHER COSTS OF OPERATIONS" (Self-employed practitioners only)		
TABLE X	**Medical Supplies, Drugs**	
	Laboratory Fees	
	Sub to other Practitioner (1099-Misc)	
Total Other costs of Operations to **Sch. C, line 39**		

DEDUCTIBLE MILEAGE (not commuting) (requires W/S TC-10)	**MILES**
TRAVEL TO:	
Hospitals/Clinics	
Patient/Home care	
Product expositions	
Seminars for this occupation	
TOTAL To W/S A-32 ○ or Form 2106 ○	

TABLE A
For employee expenses only
The expense captions below are in addition to those in Table C, and are not to be used for the self-employed as they are included in Schedule C or on W/S C-1

DESCRIPTION	AMOUNT
Advertising	
Alarm service-burglaries, fire, etc.	
Answering service	
Bank service charges	
Clerical services/Public stenographer	
Contract services/Outside services	
Credit Card membership	
Delivery/Freight/Express	
Educational expenses A-16	
Employment seeking expenses A-17	
Entertainment/Meals (see A-20)	
Equipment rental	
Gifts (Requires W/S TC-10)	
Insurance	
Internet/DSL/Cable fees	
Malpractice, public liability insurance, bond	
Meetings & Conventions M-1	
Occupational license renewals	
Postage/FedEx/UPS	
Printing/Reproduction/Copies	
Professional dues and expenses M-1	
Rent on business property (not home)	
Repairs to equipment	
Security/Patrol Services/Watchdog	
Seminars and workshops M-1	
Subcontracts	
Supplies office and general	
Telephone, pager, fax, etc A-9	
Trade/Technical Books/ Publications/ Periodicals/Tools/Supplies A-10	
Uniforms A-11	
Utilities (other than home office)	
------>SUBTOTAL FROM TABLE C----->	
Amount from W/S A-99, column A A-99	
TOTAL for Employee to **Form 2106, line 4**	

Enter Reimbursement from accountable plans, if any, on Form 2106
DO NOT net against expenses here.

OTHER TRANSPORTATION COSTS (not commuting)	**AMOUNT**
Taxicab, Bus, Subway, etc.	
Tolls, Parking	
Total To Form 2106, line 2 or Sch. C, line 48	