

# Nursing Professional Deductions

| Professional Qualification:  |    | Number of Months Worked as a Nurse this Tax Year? |    |
|--|----|---|----|
| <b>Uniforms</b>  |    | <b>Professional Supplies and Fees</b>             |    |
| Uniform/Scrubs Alterations   | \$ | Ambulance Bag /Gear Bag                           | \$ |
| Uniform Shirts   | \$ | CPR Supplies                                      | \$ |
| Uniform Pants  | \$ | Stethoscopes                                      | \$ |
| Uniform Jacket   | \$ | Stethoscope Replacement Parts                     | \$ |
| Shirts   | \$ | Stethoscope Covers/Holsters                       | \$ |
| Scrub Sets   | \$ | Blood Pressure Devices                            | \$ |
| Scrub Pants  | \$ | Ophthalmoscopes                                   | \$ |
| Seasonal/Holiday Scrubs  | \$ | Otoscopes   | \$ |
| Lab Coats  | \$ | Pen Lights  | \$ |
| Scrub Caps   | \$ | Scissors & Supplies                               | \$ |
| Surgical Caps  | \$ | Clipboards & Measuring Tapes                      | \$ |
| Key Strap/holders  | \$ | Hemostats, Forceps and Clamps                     | \$ |
| Badges/Emblems/Insignias/Patches   | \$ | Digital Thermometers                              | \$ |
| <b>Uniform Footwear</b>  |    | First-Aid Kit and Supplies                        | \$ |
| Clogs  | \$ | Ear Plugs   | \$ |
| Non-Slip Nursing Shoes   | \$ | Code/Procedure Book                               | \$ |
| Protective Foot Ware   | \$ | Day-Timer/Personal Organizer                      | \$ |
| Shoe Maintenance   | \$ | Bio Containment/Decontaminant Supplies            | \$ |
| Shoe Repair  | \$ | Flashlight  | \$ |
| Support Hosiery (Medical Deduction)  | \$ | Headlight/Light Bands                             | \$ |
| <b>Uniform Maintenance</b>   |    | PDR Reference Material                            | \$ |
| Amount of Dry Cleaning Per Week  | \$ | Anatomical Models & Charts                        | \$ |
| Amount of Laundry Per Week   | \$ | Flashlight Batteries                              | \$ |
| Amount of Home Laundry Per Week  | \$ | Latex/Protective Gloves                           | \$ |
| <b>Professional Fees</b>   |    |   |    |
| Professional Licensing Fees  | \$ | Union Dues  | \$ |
| Renewal of Annual Registration Fee   | \$ | Union Initiation Fees                             | \$ |
| Professional/Liability Insurance   | \$ | Professional Organization Fees & Dues             | \$ |
| <b>Continuing Education</b>  |    |   |    |
| Self Education Course Fees/Tuition   | \$ | Course Books                                      | \$ |
| Education Supplies   | \$ | Reference Material                                | \$ |
| Seminar/Conference Attendance Fees   | \$ | Hotel Expenses for Seminar/Conference             | \$ |
| Travel to/from Seminar/Conference  | \$ | Local Transportation at Seminar/Conference        | \$ |
| Meal Expense at Seminar/Conference   | \$ | Other Education Expenses                          |    |
| Number of days at Seminar/Conference   |    | Location of Seminar/Conference                    |    |
| <b>Job Hunting Expenses</b>  |    |   |    |
| Resume Expenses  | \$ | Travel to/from Interview                          | \$ |
| Application Fees   | \$ | Hotel Expense for Interview                       | \$ |
| Professional Service Fees  | \$ | Commissions Paid                                  | \$ |
| <b>Communication Expenses</b>  |    |   |    |
| Cell Phone – Business Use  | \$ | Home Internet for Business Use                    | \$ |
| Long Distance – From Home  | \$ | Travel Internet Fees                              | \$ |
| Paging Service   | \$ | Air Card Mobile Internet Fees                     | \$ |
| Pager/Cell Phone Purchase  | \$ |   |    |
| <b>Entertainment Expenses</b>  |    |   |    |
| <p>If you have a bona fide and substantial discussion, regarding professional or government business or union news, your "Entertainment Expense" while conducting this business is deductible. You conducted business, i.e. discussed it, and the expenses of your activities associated with this discussion are deductible. You must have a receipt with time, date, subject of discussion and persons present. Qualifying items may include, Golf T's, Gym (per visit expense), Movie, etc. as long as you had a bona fide discussion company/client related or union business.</p> |    |   | \$ |
| <p>Note: All Expenses above must be specifically helpful to you in your profession and not reimbursable by your employer. Any expense you incurred to meet the minimum hiring requirements are not deductible. As always, keep receipts to support your deductions. Mileage for trips to any other worksite beyond your post may be taken.</p>   |    |   |    |
|  |    |   |    |

## Vehicle Expense

|   |    |  |           |
|---|----|--|-----------|
| Do you have a company provided car including gas card? (If yes, no applicable deduction)  |    | Yes  | No        |
| Are you reimbursed either on a base monthly amount or per mile amount for your travel?  |    | Yes  | No        |
| If yes, what is the total amount received during 2008   |    | \$   |           |
| You have an option of taking actual expenses on your vehicle or a per mile deduction – Please complete the following information: |    |  |           |
| Vehicle expenses for year, gas, repair, tires, etc  | \$ | Is this evidence written?                  | Yes or No |
| Type & Year of Vehicle:   |    | If you lease, what is the monthly payment? | \$        |
| Date First Used for Business: / /   |    | Number of Miles Driven for Business        | mi.       |
| Do you have another car for personal use? Yes or No   |    | Number of Miles Driven for Personal        | mi.       |
| Do you have evidence to support the deduction? Yes or No  |    | Number of Miles Driven for Commuting       | mi.       |

## Home Office

|  |        |                                |    |
|--|--------|--------------------------------|----|
| In order to qualify for a home office deduction, you must be required by your employer to have an office at home or be self employed |        |                                |    |
| Square Footage of Home   | sq./ft | Cost of Utilities per Month    | \$ |
| Square Footage of Space/Room Used  | sq./ft | Amount of Rent Paid per Month  | \$ |
| Purchase Price of Home   | \$     | Insurance – Homeowners/Renters | \$ |
| Number of Months Office was in Home  |        | Other - Specify                | \$ |

## Traveling Nurse

|  |           |  |           |
|--|-----------|--|-----------|
| Do you maintain a primary residence (Home, condo, apartment) at a location other than your work assignment?  |           | Yes  | No        |
| As long as you maintain a permanent residence in the state you claim as your tax home and return to that residence on a regular basis, you will be eligible to take advantage of your expenses while away from home on assignment. |           |  |           |
| City Location of 1st the Assignment  |           | Number of Days on 1 <sup>st</sup> Assignment |           |
| City Location of 2 <sup>nd</sup> the Assignment  |           | Number of Days on 2 <sup>nd</sup> Assignment |           |
| City Location of 3 <sup>rd</sup> the Assignment  |           | Number of Days on 3 <sup>rd</sup> Assignment |           |
| Were you provided Housing?   | Yes or No | Were you paid a per diem on Assignment       | Yes or No |
| Were you reimbursed a set amount for housing?  | \$        | Amount of per diem paid                      | \$        |
| Hotel/Housing Expense  | \$        | Utility Expense for Assignment               | \$        |
| Local Transportation during Assignment   | \$        | Local/LD Phone Usage During Assignment       | \$        |
| Commuting Expense Home During Assignment   | \$        | Other Expenses due to relocation             | \$        |

## Contract/Self Employed Nurses

|   |    |  |    |
|---|----|--|----|
| As a self employed professional, your expenses for supporting and maintaining your business are deductible. |    |  |    |
| Advertising   | \$ | Meals  | \$ |
| Business Insurance (not health)   | \$ | Utilities – Outside of Home                      | \$ |
| Interest - Mortgage \$  |    | Dues & Publications                              | \$ |
| Other Int.  | \$ | Postage & Shipping                               | \$ |
| Legal & Professional Fees   | \$ | Telephone  | \$ |
| Rent – Outside of Home  | \$ | Bank Charges                                     | \$ |
| Repairs   | \$ | Self Employed Health Insurance                   | \$ |
| Supplies  | \$ | Other (Specify)                                  | \$ |
| Taxes   | \$ | Equipment Purchased – Complete information below |    |
| Travel  | \$ | Date you started your business: / /              |    |
| Entertainment   | \$ |  |    |

| List Office Equipment Purchased | Date Purchased | Placed in Service | Amount |
|---------------------------------|----------------|-------------------|--------|
|                                 | / /            | / /               | \$     |
|                                 | / /            | / /               | \$     |
|                                 | / /            | / /               | \$     |

## Comments and Other Expenses:

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |