

Nursing Professional Deductions

Professional Qualification:		Number of Months Worked as a Nurse this Tax Year?	
Uniforms		Professional Supplies and Fees	
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	\$
Uniform Footwear		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	\$
Uniform Maintenance		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	\$
Professional Fees			
Professional Licensing Fees	\$	Union Dues	\$
Renewal of Annual Registration Fee	\$	Union Initiation Fees	\$
Professional/Liability Insurance	\$	Professional Organization Fees & Dues	\$
Continuing Education			
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	
Job Hunting Expenses			
Resume Expenses	\$	Travel to/from Interview	\$
Application Fees	\$	Hotel Expense for Interview	\$
Professional Service Fees	\$	Commissions Paid	\$
Communication Expenses			
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	\$		
Entertainment Expenses			
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. \$			
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.			

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 1 st the Assignment		Number of Days on 1 st Assignment	
City Location of 2 nd the Assignment		Number of Days on 2 nd Assignment	
City Location of 3 rd the Assignment		Number of Days on 3 rd 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 \$		Other Int.	\$
Legal & Professional Fees	\$	Dues & Publications	\$
Rent – Outside of Home	\$	Postage & Shipping	\$
Repairs	\$	Telephone	\$
Supplies	\$	Bank Charges	\$
Taxes	\$	Self Employed Health Insurance	\$
Travel	\$	Other (Specify)	\$
Entertainment	\$	Equipment Purchased – Complete information below	
		Date you started your business: / /	

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

Comments and Other Expenses:
