

Your Name:

Business Name:

EIN:

■ PSYCHOTHERAPIST EXPENSES

Instructions: DOLLARS ONLY, NO CENTS. Note: Employee expenses are no longer deductible at the federal level but maybe deductible at the state level.

EXPENSE CATEGORY	BIZ	EMPL	EXPENSE CATEGORY	BIZ	EMPL
Advertising and Promotion:			Supplies, other than office		
Website Expenses			Framing		
Business card			Uniforms, protective clothing		
Commissions and fees:			Business Taxes and licenses		
Bank charges on business accounts			Travel: use separate worksheet		
Dues and professional memberships			Meals and entertainment with clear business purpose		
Contract labor (See Independent Contractor paragraph, below)			Utilities for office/studio (not home)		
Insurance for business (not health):			Wages paid with tax withheld		
Office			Other Expenses		
Professional liability			Business gifts limited to \$25 per recipient		
Professional services			Education to further career		
Legal fees incurred for business			Lab fees, film processing and duplication		
Accounting fees			Research:		
Office supplies, stationery:			Books and other research material		
Copies and printing			Trade publications		
Internet access – <i>Report the business % of the total cost</i>			Resume		
Messengers, delivery services			Supervision		
Postage			Psychotherapy for business purpose		
Software/Subscriptions			Telephone: Cell – Business percentage <i>Report the business % of the total cost</i>		
Rent:100% business only, not home. (See Home Office Organizer to report those expenses.)			Telephone: Office		
Office			Transportation: local, non-commuting, job to job or job search		
Equipment					
Storage					
Repairs and maintenance					
			Did you make payments for which you are required to issue 1099's?	Yes	No
			If so, did you issue 1099's?	Yes	No

INDEPENDENT CONTRACTORS

Provide name, address, Soc. Sec. number and amount paid to each person you paid more than \$600 in 2018 for business services. We will generate forms 1099's and associated paperwork for these independent contractors. Should be mailed to contractors by Jan. 31, 2019.

EQUIPMENT

On a separate sheet, list equipment purchased during tax year. Include a description ("computer"), date purchased and total price including tax, shipping, etc. Items under \$300 or with a useful life of less than one year can be bundled together and included above under "Supplies."