



Telecommuting Employees

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.

EQUIPMENT Purchases:

Answering Machine	
Calculator	
Cell Phone	
Computer Equipment	
Copy Machine	
Desk & Chairs	
Fax Machine	
File Cabinets	
Furnishings	
Pager	
Recorder	
Shredder	
Telephone	
Other: _____	

COMMUNICATION Expenses:

Cellular Service	
Fax Transmissions/Line	
Internet Service	
Paging Service	
Pay Phone	
Second (Business Line)	
Toll Calls	
Other: _____	

OUT-OF-TOWN Travel:

Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking	
Porter, Bell Captain	
Taxi	
Telephone Calls (including home)	
Train	
Other: _____	

AUTO Travel:

Meetings (mi)	
Continuing Education (mi)	
Out-of-Town Business Trips (mi)	
Parking Fees (\$)	
Tolls (\$)	
Other: _____	

PROFESSIONAL Fees & Dues:

Association Dues	
Credentials	
License	
Professional Associations	
Union Dues	
Other: _____	

SUPPLIES & Expenses:

Briefcase	
Business Meals (enter 100% of expense)	
Business Cards	
Clerical Service	
Computer Software	
Computer Supplies	
Customer Lists	
Entertainment (enter 100% of expense)	
Equipment Repair	
Fax Supplies	
Gifts	
Greeting Cards	
Legal & Professional Services	
Office Expenses	
Photocopy Expenses	
Postage	
Shipping	
Stationery	
Technical Publications	
Other: _____	

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HOME Office Deduction:

<i>Total Square Feet of Home</i>		
<i>Business Area of Home</i>		
<i>Business Hours (total for year)</i>		
<i>Home Mortgage Interest</i>		
<i>Property Taxes</i>		
<i>Insurance</i>		
<i>Homeowners/Condo Association</i>		
<i>Rents</i>		
Allocated Expenses* : (Read instructions below)	Direct	Indirect
<i>Cleaning Service</i>		
<i>Maintenance</i>		
<i>Painting</i>		
<i>Repairs - Exterior</i>		
<i>Repairs - Interior</i>		
<i>Trash Service</i>		
<i>Utilities - Electric</i>		
<i>Gas</i>		
<i>Water</i>		
<i>Other: _____</i>		
<i>Other: _____</i>		
<i>Other: _____</i>		

* Expenses related to your home office can either be direct or indirect expenses. Direct expenses are those which can be directly allocated to your business, such as a separate phone line or Internet connection exclusively for your business. Indirect expenses are those that are allocated to the entire house, such as electric, gas and water expenses.

CONTINUING Education:

<i>Correspondence Course Fees</i>	
<i>Course Registration</i>	
<i>Lab Fees</i>	
<i>Materials & Supplies</i>	
<i>Photocopy Expenses</i>	
<i>Reference Materials</i>	
<i>Research Expenses</i>	
<i>Seminar Fees</i>	
<i>Textbooks</i>	
<i>Other: _____</i>	