

## ATTORNEYS

<b>Professional Fees &amp; Dues</b>	<b>Supplies &amp; Expenses</b>
Association Dues	Briefcase & Business Cards
Credentials	Business Meals (enter 100% of
License	Filing Fees
Professional Associations	Clerical Service & Paralegal
Union Dues	Computer Software & Supplies
Other: _____	Computer Supplies
<b>Continuing Education</b>	Firm Meetings
Continuing Professional Education	Entertainment (enter 100% of expense)
Course Registration	Equipment Repair
Materials & Supplies	Gifts & Greeting Cards
Photocopy Expense	Lexus/Nexus & other On-Line Charges
Reference Material	Accounting & Professional Services
Research Expenses	Office & Stationary Expenses
Seminar Fees	Photocopy Expenses
Textbooks	Postage & Shipping
Other: _____	Library & Research Costs
<b>Communication Expenses</b>	Marketing & Practice Development
Smartphone data service	Technical Publications
Internet, Skype and Web based	Other: _____
Telephone	<b>Equipment Purchases</b>
Other: _____	Cellular Phone
<b>Auto Travel (In miles)</b>	FAX Machine, Calculator, and Copier
Court Appearances	Smart Phone
Client Meetings	Computers and Printers
Continuing Professional Education	Tablets & other Technology
Practice Development	Other: _____
Out of Town Business Trips	<b>Travel - Out of Town</b>
Purchasing Job Supplies & Materials	Airfare
Professional Society Meetings	Car Rental, Taxi, Bus, Train, and
Parking Fees and Tolls (\$)	Parking and Tolls
Other: _____	Lodging (do not combine with meals)
<b>Miscellaneous Expenses</b>	Meals (enter 100% of expense)
Liability Insurance - Business	Porter, Maid, and Laundry
Subscriptions	Telephone Calls (including home)
Resume`	Other: _____

\*\*This is just a sample/suggested listing of deductions applicable to this business type. Please note all deductions are subject to IRS Guidance and laws. Also, please retain all records/support to substantiate deductions listed on this form.\*\*