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**2017 MEDICAL PROFESSIONAL
 TAX DEDUCTION CHECKLIST**

IF THIS CHECKLIST IS BEING USED FOR YOUR EMPLOYEE
 BUSINESS EXPENSES ONLY – AND SPOUSE CHECKLIST
 CONTAINS OTHER TAX INFORMATION (CHARITY,
 INTEREST, TAXES, ETC.)-DO NOT DUPLICATE, JUST CHECK
 HERE

NAME(S) _____

AGENCY/AGENCIES _____

OK TO COMBINE
 SPOUSE/RDP EXPENSE

Professional Memberships

Union Dues per year _____

Other Associations _____

Board Dues _____

Equipment

Otoscope _____

Stethoscope _____

Online Reference
 Services _____

Briefcase/Satchel _____

Books and
 Publications _____

Other Tools
 & Equipment _____

Ear/Eye Protection _____

Flashlight/Charger _____

Radio Earpiece _____

Uniform Expenses _____

Voice Recorder _____

Unreimbursed Business Miles
(Annual)

Temporary work
 locations (including driving between
 work locations)

_____miles

Job seeking _____miles

Job related
 Education _____miles

Cellular Phone Use¹

Total Monthly
 Bill (employee
 portion only) \$ _____

Percentage
 of Business Use _____%

Job Related Education²

Tuition paid _____

Books & Supplies _____

If a degree program, describe
 course of study

¹ You must be prepared to
 present a detailed phone bill in
 which each business call is
 identified.

² Job related education means
 the instruction maintains or
 improves required skills of your
 present job, and does not
 qualify you for a new license or
 certificate. For example, even if
 you are an LVN, an RN program
 does not qualify because it is a
 new license. An MSN program
 does qualify as a deduction if
 you are currently an RN.

Charitable
Contributions of Money

(By law, you must have either a cancelled check, a credit card receipt or a letter from the charity showing the date of each donation and the amount in order to deduct money-cash donations cannot be deducted)

\$ _____

TOTAL MONEY
 CONTRIBUTIONS

Charitable Contribution
of Property

Contributions under \$250 require a receipt from the charity or records containing the date and type of the donation. For donations of a fair market value over \$250 you must have a receipt. All donations should be photographed and a list of donated items must be retained with the source of the valuation of the property- DO NOT JUST "GUESS" A VALUE – if your value is not supported it will not be allowed by the IRS

Charity	Fair Market Value

NEW DEPENDENT INFORMATION

New dependent(s) in 2017? Yes No

#1
SSN _____

NAME _____

DOB _____

RELATIONSHIP _____

#2
SSN _____

NAME _____

DOB _____

RELATIONSHIP _____

CHILD CARE INFORMATION

NO CHILD CARE EXPENSE

Participate in Dependent Care Benefits (pre-tax through payroll)? Yes No

Provider # 1
Name _____

If provider # 1 is new for 2017

Tax ID _____

Address _____

City _____ Zip _____

Telephone _____

Amount paid to provider #1 _____

Amount paid per child to provider #1

Name	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____

Provider #2 Name

If provider # 2 is new for 2017

Tax ID _____

Address _____

City _____ Zip _____

Telephone _____

Amount paid to provider #2 _____

Amount paid per child to provider #2

Name	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____

FOREIGN BANK ACCOUNT
No foreign bank accounts or Name of country or countries where foreign account are held:

IF YOUR BANK ACCOUNT FOR DIRECT DEPOSIT OF ANY REFUND HAS CHANGED SINCE LAST YEAR – CHECK HERE

Total Medical Expenses Paid

(only amounts exceeding 10% of adjusted gross income are deductible-do not include pre-tax insurance premiums deducted from wages)

\$ _____

Total Property Taxes Paid (do not include rentals)

\$ _____

Total of All Deductible DMV Fees (Only the Vehicle License Fee)

\$ _____

³ It is your responsibility to ensure structural energy improvements meet the very complex and specific technical requirements of the law. You may see these requirements at www.energystar.gov. Look for information on tax credits.

**Total Student Loan
Interest paid in 2017**

\$ _____

**Tuition paid out of pocket for
non-job related education
(college level)**

Note: children must be claimed as dependents to be eligible for the credit

Note: be sure to include the amount actually paid and not the amount billed.

Please use the following codes to indicate the level of school involved:

U-student does not have a bachelors degree-and is a full time student

G-Graduate Student

P-Part time student (less than half time)

ATTACH FORMS 1098-T

Family Member Amount Level

**Mortgage Interest Paid on
your 1st and 2nd residence-
may be
houses/timeshares/boats/
RVs
(do not include rentals)**

<i>Lender</i>	<i>Amt.</i>	<i>HELOC?</i>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

HELOC=Home Equity Loan

NEW CLIENTS ONLY

Last years tax preparation costs

*State tax refunds from prior
years received in 2017*

*State tax paid for prior years in
2017*

\$ _____
Mortgage Insurance Premiums

ADDITIONAL EXPENSES AND DEDUCTIONS NOT LISTED ABOVE
 Before completing this section please see below for items which are not deductible

ITEM	COST

EXPENSES WHICH ARE NOT DEDUCTIBLE UNDER CURRENT STATUTE, CASE LAW AND IRS GUIDANCE

1. Civilian clothes – this means no suits/dress clothes, work out clothing, running or gym shoes. The IRS is now enforcing to the letter the requirement that to be deductible an item of clothing must be part of a distinctive uniform and cannot be suitable for every day street wear.
2. Gym fees or the purchase of fitness equipment
3. Haircuts
4. On duty meals
5. Wristwatch
6. Home telephone
7. Commuting mileage
8. Laptop computers – in order to successfully deduct a laptop computer you must obtain a letter from your employer to the effect you were required to purchase the computer as a condition of employment, and that the employer will not provide reimbursement for this purchase.

FURTHER BACKGROUND ON WHY THESE ITEMS ARE NOT DEDUCTIBLE

Common sense says that if an item is required by your employer it should be deductible – a suit for a detective assignment or a wristwatch. And this is in the fact the basis for Internal Revenue Code § 162, which allows you, as an employee to deduct ordinary and necessary, unreimbursed expenses of your job. **But unfortunately that is not the end of it.** The IRS maintains, and the courts have asserted, that a different section, Internal Revenue Code § 262 trumps the “ordinary and necessary” language of § 162. Section 262 simply prohibits the deduction of personal expenses, and everything on the list above is considered a personal expense, either through an IRS Revenue Ruling or a court decision. Nor does it matter, for instance, that you would never wear a suit if you did not have to go to court – it is still a personal expense. The IRS has become much stricter in this area, as well as in the area of charitable contributions in the past two years, which is why you may have seen some of these items on one of our checklists in a prior year.