



TIM KELLY & ASSOCIATES
ATTORNEYS AT LAW
 7801 N. Pershing Avenue
 Stockton, CA 95207-1749
 Phone and FAX 800-259-3372
 www.timkelly.com

Timothy E. Kelly, Esq. †*
tim@timkelly.com
Kevin W. Rego, Esq. LL.M.*
kevin@timkelly.com
Lynn M. Kelly, Manager
lynn@timkelly.com

*Certified Specialist in Taxation Law, State Bar of California Board of Legal Specialization
 † Also Licensed in Idaho, Illinois and Texas

2024 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

CALIFORNIA ONLY

Prof. 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 Use

Total Monthly Bill (employee portion only) \$_____

Percentage of Business Use _____%

Job Related Education¹ (CA ONLY)

Tuition paid _____

Books & Supplies _____

If a degree program, describe course of study

¹ 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) for this year? 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

Tax ID _____

Address _____

City _____ Zip _____

Telephone _____

Individuals who are no longer dependents this year

Amount paid to provider #1 _____

Amount paid per child to provider #1

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

Provider #2 Name

If provider # 2 is new

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 AND LEAVE ACCOUNT INFO IN THE COMMENTS SECTION

Total Medical Expenses Paid

(only amounts exceeding 10% of adjusted gross income are deductible-7.5% for California-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)

ALIMONY PAID

\$ _____

DATE OF ALIMONY ORDER

**Total Student Loan
Interest Paid**

\$ _____

**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"/>

HELOC=Home Equity Loan

NEW CLIENTS ONLY

Last years tax preparation costs

\$ _____

*State tax refunds from prior
years received in this year*

\$ _____

*State tax paid for prior years in
this year \$ _____*

\$ _____
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

ITEM	COST

COMMENTS AND FURTHER INFO