

The Miller Associates
 820 N River Street Loft 206
 Portland, OR 97227

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**TAX YEAR 2017 TAX PREPARATION CHECKLIST
UNREIMBURSED EMPLOYEE BUSINESS EXPENSES**

If your employer does not reimburse your out-of-pocket work related expenses, you may be able to take these deductions on Schedule A of your tax return.

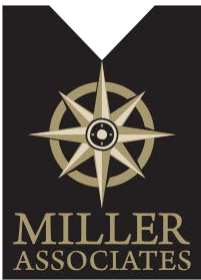
1) Education & Professional Development includes courses, CPE, seminars, books, almost anything that helps improve yourself in your current profession.	\$
2) Office Expenses - Include here only items used for the office, such as postage, office supplies	\$
3) Dues & Subscriptions Subscriptions to trade journals, dues to professional organizations	\$
4) Licenses Include here professional and business licenses	\$
5) Travel (expenses incurred while traveling away from home for business) includes airline tickets, train tickets, car rentals, bus tickets, parking fees, conferences and seminar expenses. <i>Note: travel Meals and entertainment must be included with "Meals and Entertainment" rather than here.</i>	\$
6) Meals & Entertainment While on business trips deduct all meals. Locally, you may only deduct meals that meet the following criteria for entertainment: The law allows you to deduct expenses to entertain clients, customers, or employees if the expense is incurred while courting new business or discussing business. The business activity should be helpful and appropriate for your business, but it <i>does not have to be indispensable</i> . There should be some expectation of producing income or some other business benefit from the entertainment activity.	\$
7) Other Miscellaneous Expenses (list any additional expenses that do not fit the categories above)	\$

Business Use of Home (Home Office)

• Total square feet of home	
• Total square feet of home used exclusively for business	
• Rent (if you rent your home)	
• Home repairs and improvements that effect business use of home	
• Home utilities: Power, internet, phone, gas, water, garbage/recycling, etc.	
• Home owners or renters insurance	
• Casualty losses (loss or damage to property that was not reimbursed by insurance)	

Equipment Purchased (all items that have a useful life of more than one year)

<i>Asset List OR verify that QuickBooks listing is accurate</i>	<i>Date Purchased</i>	<i>Cost</i>



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Business use of VEHICLE:

Year, Make and Model _____ Cost \$ _____ Date Purchased _____
 Local transportation expenses: parking, tolls, train, bus, ferries..... \$ _____
 Interest paid on vehicle loan.....\$ _____

Questions:

	Yes	No
Was another vehicle available for use?		
Was the vehicle available for personal use during off duty hours?		
Do you have evidence to support the business use claimed?		
If yes, is the evidence written?		
Is the vehicle electric, hybrid or any other alternative power of fuel?		
If yes, please specify: _____ number of gallons____		

Mileage:

total mileage on vehicle for the year	
total business mileage for the year	
total mileage commuting to/from office for the year	

Actual Expenses:

Fuel, maintenance, repairs, insurance, registration	
Was this vehicle leased during the year?	YES NO
If yes, provide copy of lease document.	
If yes, what date did you begin leasing?	
Did you sell or dispose of this vehicle during the year?	YES NO
If yes, provide date _____ and sales price	

Notes:

Thank you and please feel free to contact us with any questions you may have!