

Medical Practice Tax Deduction Checklist

Quick-reference checklist for medical and healthcare professionals.

Tax rules get tricky fast in a clinical setting — multiple payers, equipment purchases, licensing fees, and constant supply costs. This guide helps you spot legitimate deductions, avoid mixing personal and business spending, and keep your practice ready for tax season without digging through old receipts.

Office, Administrative, and Technology

- ☐ Office rent or shared suite fees
- ☐ Home office expenses (must be used exclusively and regularly for patient-care admin work)
- ☐ Office supplies (printer ink, paper, pens, folders)
- ☐ Postage and shipping for patient documents
- ☐ Business portion of phone and internet
- ☐ EMR / EHR systems (Athena, SimplePractice, DrChrono, etc.)
- ☐ Practice management and scheduling software
- ☐ Malpractice, general liability, and cyber liability insurance
- ☐ Professional dues, licensing fees, and board renewals
- ☐ Marketing and advertising (website, Google ads, directory listings)
- ☐ Billing service fees or virtual admin support

Medical and Clinical Expenses

- ☐ Medical supplies used directly for patient care
- ☐ Diagnostic equipment (stethoscopes, ultrasound, X-ray units)
- ☐ Durable medical equipment
- ☐ Cleaning and sterilization supplies
- ☐ Lab fees and testing services
- ☐ Scrubs, lab coats, protective gear (if required for work)

Professional Development

- ☐ CME courses, workshops, and conferences
- ☐ Travel tied directly to CME or professional training
- ☐ Medical journals and specialty subscriptions
- ☐ Certification renewals

Patient-Care Environment

- ☐ Waiting room furniture and décor
- ☐ Air purifiers and safety equipment
- ☐ Patient comfort items (tissues, water, etc.)

Transportation (Business-Use Portion Only)

- ☐ Mileage for hospital rounds or off-site visits
- ☐ Parking and tolls for clinical work
- ☐ Vehicle expenses (if using actual-expense method)

Big-Ticket Items / Capital Assets

- ☐ Computers, tablets, and workstations
- ☐ Medical devices with multi-year use
- ☐ Office furniture and fixtures
- ☐ Leasehold improvements

Final reminder

This checklist covers common deductions across medical practices, but your actual write-offs depend on your specialty, payer mix, and practice structure. Keep receipts, avoid mixing personal and business accounts, and loop in your accountant so tax season doesn't land like a plot twist.

Questions?

We help businesses nationwide assess pricing, plan income goals, and build sustainable practices.

Email: david@leichtercpa.com

Phone: (443) 934-9220

Web: leichtercpa.com

