

## Examples of tax deductible practice expenses for healthcare professionals

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- Practice-related equipment purchases
- Practice-related marketing and advertising
- Insurance (professional, business overhead, automobile, health and dental premiums)
- Interest (line of credit, term loans, etc.)
- Management and admin fee (eg. Office overhead expenses)
- Maintenance and repairs (equipment, office repairs/maintenance)
- Meals and entertainment
- Bad debts (patient balances write-offs, MOHLTC drawbacks)
- Business taxes, licences, and professional memberships
- Office expenses
- Office stationery and supplies
- Professional fees (includes legal and accounting fees)
- Rent
- Salaries, wages and benefits (including employer's contributions)
- Property taxes
- Travel expenses (airline, bus, taxi, accommodation, meals)
- Telephone
- Utilities
- Courier and delivery
- Business use of home (includes insurance, heat, electricity, maintenance, mortgage interest, property taxes)
- Motor vehicle expenses (includes fuel, interest, insurance, license and registration, maintenance and repairs, leasing, parking, highway toll charges)

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