

Tax Deduction Checklist for Therapists

Quick-reference guide for mental health professionals

Deductible business expenses — Office & Administrative

- ☐ Office rent or shared suite fees
- ☐ Home office expenses (space must be used exclusively and regularly for business)
- ☐ Office supplies (printer ink, paper, pens, folders)
- ☐ Postage and shipping for client-related documents
- ☐ Phone and internet (business-use portion only)
- ☐ Electronic health record (EHR) or practice management software
- ☐ Professional liability insurance
- ☐ Business licenses and permits
- ☐ Marketing and advertising (website, directory listings, social media ads)
- ☐ Billing services or virtual assistant support

Deductible business expenses — Professional Development & Support

- ☐ Continuing education (CE courses, workshops, certifications) directly related to your practice
- ☐ Professional memberships and dues (APA, NASW, etc.)
- ☐ Clinical supervision (if tied to business needs or licensure requirements)
- ☐ Books, journals, and reference materials specific to your profession

Deductible business expenses — Equipment & Depreciation

- ☐ Computer, phone, or tablet used for work (business-use portion only)
- ☐ Furniture used in office (desk, chairs, shelving)
- ☐ Office décor and client amenities (e.g., tissues, bottled water)
- ☐ Depreciation for assets with a useful life over one year, unless using Section 179 or bonus depreciation

Travel and transportation

- ☐ Mileage driven for client sessions, CE courses, or professional events (must track date, purpose, and miles)
- ☐ Parking and tolls for work-related trips
- ☐ Business travel (airfare, lodging, ground transport)
- ☐ Meals while traveling for business (generally 50% deductible; higher temporary rates may apply for certain years)

Home office (if qualified)

- ☐ Rent or mortgage interest (business-use percentage only)
- ☐ Property taxes (business-use portion)
- ☐ Utilities (electricity, internet, water — business-use portion)
- ☐ Repairs and maintenance for the office area
- ☐ Homeowners or renters insurance (business-use portion)

Documentation to keep

- [] Receipts for all business-related purchases
- [] Mileage logs or tracking reports
- [] CE course completion certificates and invoices
- [] Membership dues and subscription statements
- [] Year-end bank and credit card statements for business accounts
- [] Invoices for subcontractors or assistants
- [] Records of home office dimensions and related expenses
- [] Photographic evidence of home office setup (optional)

Designed for mental health professionals

- Therapists in private practice
- Psychologists
- Licensed clinical social workers
- Professional counselors
- Marriage and family therapists
- Any self-employed or 1099-based mental health provider

Final reminder

Tax laws change. Always apply the business-use percentage rule, keep documentation, and work with a CPA who understands therapy practices. For reference, see IRS Pub. 463 (Travel), Pub. 535 (Business Expenses), and Pub. 587 (Home Office).

Questions? We help therapists across the country streamline their bookkeeping and tax prep.

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