

PRACTICE EXPENSES CLAIM CHECKLIST

DOCTOR: _____

PRACTICE NAME: _____

ACCOUNTS YEAR END: _____



Please complete including expenses which you have paid for privately that relates to your medical profession which has not already been included in the Surgery's accounts.

Please note that with regard to expenses, HM Revenue & Customs require these to be justifiable. This means that if ever asked by the Revenue to prove an expense is valid, there must be evidence and/or explanations to support them, for example, mileage logs, expenses receipts etc.

Also, it is a legal requirement to keep all records/documents etc for 7 years.

Please complete the following checklist and provide supporting documentation where applicable:

a) Various expenses paid personally which have not been paid by the Surgery but are 100% used for your medical profession :-

Detail	If annual paid, please state the dates to/from for which this expense relates		Total cost paid in year £	Supporting documents enclosed (✓)
	TO	FROM		
Subscriptions:				
- GMC				
- BMA				
- MDU/MPS etc				
- RCGP				
- Other (please state)				

Locum insurance premiums				
Printing, Postage, and stationery				
Technical books and magazines				
Course expenses and training				
Other travel expenses:				
- Taxi				
- Train				
- Bus				
- Other:				

Locum Fees				
Chemist sundries				
Accountancy				
Support staff costs				
Other:				

- b) Various expenses paid personally which have not been paid by the Surgery but include an element of private use. For example, the home computer used by you for medical purposes equals 80% (business use), while the remaining 20% is used by you or your family for recreational purposes (personal use).

Detail	Total cost paid in year	State percentage that relates to business use	Supporting documents enclosed
	£	%	(✓)
Computer - repairs and servicing			
Computer - software support etc			
General repairs and renewals			
Bank charges *			
Telephone costs (Landline)			
Mobile phone costs			
Internet cost			
Other:			

* This only relates to bank charges incurred on a personal bank account which is used solely for work purposes, i.e. all medical income and expenses incurred are paid in to and out of this bank account during the year.

c) **Capital items**

These are items purchased personally which are used by you to carry out your work but which have a useful life greater than 12 months - exclude items reimbursed by the surgery. Items are usually considered capital if the cost is greater than £150. Anything lower, can be claimed as a general 'Repair and Renewal' item in the section above.

Here is a list of a few examples of capital items:

- Telephone answer machine
- Office furniture
- Fax machine
- Medical equipment
- Computer, printer etc

Please note: If you are unsure of whether the item bought is capital, just enclose the relevant documentation for review.

Detail	Total cost paid in year	State percentage that relates to business use	Supporting documents enclosed
	£	%	(✓)
Medical equipment			
Office equipment			
Computer equipment			
Other:			

d) Spouse's wages

(this only applies if you pay your spouse for their time spent doing administration work for you)

Details	Gross	Tax & NI (if paid)	Pension contributions (if applicable)
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Amount actually paid in the year _____

Average hours worked per week for you by spouse _____ Hours

Details of duties carried out by spouse for you:

If your spouse does have another employment then PAYE and National Insurance should have been deducted from any earnings from you. Contact Honey Barrett for advice.

Any monies paid to your spouse for work actually performed must be justifiable.

e) Motor Vehicles & associated running expenses

i) Details

	Main car	Second car
Make	-----	-----
Model	-----	-----
Registration number	-----	-----

ii) If you have changed your vehicle in the year, please include:

	Date Bought/sold dd/mm/yy	Price Bought/sold £	Method of payment - Cash/HP*/Loan	Supporting documents enclosed (✓)
Purchase (please state make, model, reg.no.) ----- -----				
Sold (please state make, model, reg.no.) ----- -----				

*Hire purchase.

iii) Running expenses

	Main car	Second car
Total miles travelled during the year		
In order to determine how much of the above is work related, please either state:		
a) Total mileage relating to work (excluding normal home to work commuting),	miles	miles
or		
b) a fair/reasonable percentage relating to work usage of the car (if no log kept)	%	%
Have you kept a Mileage Log for the year?*		

***Under HM Revenue & Customs rules for record keeping, they require that a mileage log should be kept as evidence to justify any motor expenses claimed, should the need arise. This is best practice and protects you in the event of an enquiry.**

If no mileage log is kept, we suggest that one is started for the following year. Please ask if you are unsure what information is needed to be logged. Even a sample log kept for 2 months is better than none at all.

Other information required:

(Please state the **total** costs/expenses incurred during the year)

Detail	Amount paid for Main Car	Amount paid for second Car	Supporting documents enclosed
	£	£	(✓)
Fuel			
Servicing/repairs and MOT			
Insurance			
Extended warranty cover			
Road fund licence			
Breakdown cover			
Cleaning			
Parking			

f) Use of home

There are two methods of claiming a proportion of household costs if you work or study from home in addition to working at your normal place of business.

i) Method One:

The Revenue state that £4 per week is the maximum estimated amount that they will accept without question.

If you wish to claim the £4 per week for use of home please tick the box otherwise leave blank and continue to complete the "Actual" method below.

ii) Method Two:

The "actual" method. If you want to claim more than £4 per week, then we must complete a detailed calculation using the information requested below.

Details of property:

Total number of rooms (excluding Kitchen and Bathrooms/WC) rooms
 Number of rooms used for work rooms
 Average medical related working hours per week from home avg hrs
 Average hours per week that room is used for personal use by any family member avg hrs

Other information required:

(Please state the **total** costs/expenses incurred during the year)

Detail	Total paid in year	Supporting documents enclosed
	£	(✓)
Mortgage - Please provide an annual certificate if you are on a repayment mortgage as you can only claim the interest element. If you are on an interest only mortgage, then please just note the total amount paid during the year.		
Insurance (Building & Contents)		
Electricity		
Gas		
Coal/Oil etc		
Council tax		
Repairs & decorations (General repairs only or repairs to office area)		
Cleaning/domestic help		
Security costs e.g. Burglar alarm		
- Other		

Please note that water rates are excluded from the calculation.

g) Other

Have you completed the " Medical Income Outside the Practice" checklist?

PLEASE USE THIS SPACE FOR ANY FURTHER DETAILS OR COMMENTS