Private practice tax file for therapists and counselors

Mark staff clinician, private practice or both. If you only draw an agency salary, the first group is all you need; a private caseload works through every group.

Client or engagement

Agency or hospital salary

- [ ] Form W-2 from each agency, hospital or group
  Employee copy for the tax year
- [ ] Final pay stub of the year
  Shows any license or CE reimbursement

Caseload income and the billing report

- [ ] Forms 1099-MISC from insurers and EAPs
  Box 6, one per payer
- [ ] Forms 1099-NEC from group practices or networks
  One per payer that contracted with you
- [ ] Form 1099-K from your card processor
  Private-pay and HSA card sessions
- [ ] Billing or EHR collections report
  Collected by payer, refunds, write-offs, January to December
- [ ] December claims paid in January
  List them so the forms tie to the report
- [ ] Practice bank and card statements
  All 12 months

Office, sublet and telehealth room

- [ ] Office lease or sublease and rent paid
  Signed lease plus each payment
- [ ] Hourly room rental receipts
  Shared or by-the-hour offices
- [ ] Landlord’s Form W-9 if you sublet from a person
  For the Form 1099-MISC you may owe
- [ ] Telehealth room size and home size
  Square feet of each
- [ ] Rent or mortgage interest, utilities and home insurance
  Year totals for Form 8829

- [ ] Log of drives between offices
  Date, offices, miles; 2026 trips kept by half year

License, CE and clinical costs

- [ ] License renewal, board and exam fees
  Receipts for fees paid in the year
- [ ] CE courses, conferences and trainings
  Receipt plus agenda or certificate
- [ ] Clinical supervision or consultation fees
  Invoices from the supervisor
- [ ] Malpractice and general liability insurance
  Premium invoices for the policy year
- [ ] Association dues and directory listings
  For example APA, NASW, ACA, AAMFT
- [ ] EHR, telehealth, billing and credentialing fees
  Monthly invoices or card charges
- [ ] Assessment tools, books and play therapy supplies
  Receipts for the year

Owner benefits, QBI and tax paid

- [ ] Health insurance premium statements
  For the Form 7206 deduction
- [ ] SEP-IRA or solo retirement plan statements
  Contributions for the tax year
- [ ] Last year’s Form 8995 or 8995-A
  With any QBI loss carried forward
- [ ] Biller or assistant payroll reports and 1099-NEC copies
  If you paid support staff
- [ ] Quarterly tax payment confirmations and last year’s return
  Payment dates and amounts; full prior-year return