

SAMPLE PROFIT & LOSS STATEMENT FOR ORTHODONTIC PRACTICE OWNERS

Dr. _____

Income Statement and Adjustments

2026

Year Ended December 31,	2026	Adjustments	ADJUSTED	%
Practice Collections				
Orthodontic collections	\$ _____	\$ _____	\$ _____	% _____
Refunds to patients	_____	_____	_____	_____
Practice Collections, net	_____	_____	_____	% 100.0%
Practice Expenses				
Salaries and wages	_____	_____	_____	20.0%
Taxes - payroll	_____	_____	_____	1.6%
Uniforms	_____	_____	_____	0.2%
Continuing education, meetings	_____	_____	_____	0.6%
Employee Benefits	_____	_____	_____	1.2%
Pension, profit-sharing	_____	_____	_____	0.8%
Other staff expense	_____	_____	_____	0.1%
Staff Expense	_____	_____	_____	% 24.5%
Orthodontic supplies	_____	_____	_____	5.0%
Aligners	_____	_____	_____	12.0%
Orthodontic Expense	_____	_____	_____	% 17.0%
Bank charges	_____	_____	_____	1.6%
Advertising & promotion	_____	_____	_____	3.2%
Automobile	_____	_____	_____	0.0%
General office supplies	_____	_____	_____	1.2%
Computer expense	_____	_____	_____	0.7%
Insurance - liability, general	_____	_____	_____	0.7%
Licenses & taxes	_____	_____	_____	0.5%
Outside services - acctng & legal	_____	_____	_____	0.5%
Outside services - other	_____	_____	_____	0.3%
Postage & shipping	_____	_____	_____	0.2%
Travel & entertainment	_____	_____	_____	0.3%
Dues & subscriptions	_____	_____	_____	0.3%
Business Management	_____	_____	_____	% 9.5%
Rent	_____	_____	_____	7.0%
Utilities	_____	_____	_____	1.3%
Janitorial	_____	_____	_____	0.2%
Repairs & maintenance	_____	_____	_____	0.5%
Occupancy Expense	_____	_____	_____	% 9.0%
Total Practice Expenses	_____	_____	_____	% 60.0%
PRACTICE INCOME	_____	_____	_____	% 40.0%