

Deductions

DED 1-5	Accounting	1	Internet	37	
	Advertising	2	Janitorial	38	
	Automobile and truck expense	3	Laundry and cleaning	39	
	Bad debts	4	Legal and professional	40	
	Bank charges	5	Marketing	41	
	Cash short/over	6	Meals 50% limit	42	
	Cell phone	7	Meals 80% limit	43	
	Clean fuel vehicle deductions	8	Meals 100% allowed	44	
	Commissions	9	Meetings	45	
	Computer	10	Miscellaneous	46	
	Consulting	11	Office expense	47	
	Credit and collection costs	12	Outside services and contractors	48	
	Delivery	13	Parking fees and tolls	49	
	Depletion (do not deduct oil and gas depletion)	14	Payroll processing expenses	50	
	Depreciation	15	Permits and fees	51	
	Depreciation claimed elsewhere on return	16	Postage/shipping	52	
	Discounts	17	Printing	53	
	Dues and subscriptions	18	Recruiting	54	
	Education and training	19	Rents	55	
	Employee benefit programs	20	Repairs and maintenance	56	
	Entertainment	Deductible	21	Retirement plans, etc.	57
		Nondeductible	22	Salaries and wages (other than to partners)	58
	Equipment rental/lease	23	Sales	59	
	Freight	24	Security	60	
	Fuel	25	Software	61	
	Gifts	26	Supplies	62	
	Guaranteed payments	For services	27	Taxes and Licenses	63
		For capital	28	Telephone	64
	Partner's health insurance	29	Tools	65	
	Independent contractor	30	Travel	66	
	Insurance	General	31	Uniforms	67
		Building and equip.	32	Utilities	68
		Liability	33	Waste removal	69
		Workers' comp.	34	Other deductions (itemize)	70
	Other insurance	35			
	Interest expense	36			

Taxes and Licenses Detail

DED 1-5	St/City income taxes (from ES screen)	1	Payroll taxes	7
	St/City franchise taxes (from ES screen)	2	Foreign taxes paid	8
	City income taxes	3	Occupancy taxes	9
	City franchise taxes	4	Licenses	10
	Local property taxes	5	Other miscellaneous taxes/licenses	11
	Intangible property taxes	6		