

Deductions

DED 1-5	Accounting	1	Laundry and cleaning	36
	Advertising	2	Legal and professional	37
	Automobile and truck expense	3	Marketing	38
	Bad debts	4	Meals	39
	Bank charges	5	50% limit	40
	Cash short/over	6	80% limit	41
	Cell phone	7	100% allowed	42
	Clean fuel vehicle deductions	8	Meetings	43
	Commissions	9	Miscellaneous	44
	Computer	10	Office expense	45
	Consulting	11	Officer compensation non-shareholders	46
	Credit and collection costs	12	Officer compensation shareholders	47
	Delivery	13	Outside services and contractors	48
	Depletion (do not deduct oil and gas depletion)	14	Parking fees and tolls	49
	Depreciation	15	Payroll processing expenses	50
	Depreciation claimed elsewhere on return	16	Pension, profit-sharing, and other plans	51
	Discounts	17	Permits and fees	52
	Dues and subscriptions	18	Postage/shipping	53
	Education and training	19	Printing	54
	Employee benefit programs	20	Recruiting	55
	Entertainment	21	Rents	56
	Deductible	22	Repairs and maintenance	57
	Nondeductible	23	Salaries and wages to non-shareholders	58
	Equipment rental/lease	24	Salaries and wages to shareholders	59
	Freight	25	Sales	60
	Fuel	26	Security	61
	Gifts	27	Software	62
	Independent contractor	28	Supplies	63
	General	29	Taxes and Licenses	64
	Building and equip.	30	Telephone	65
	Liability	31	Tools	66
	Workers' comp.	32	Travel	67
Other insurance	33	Uniforms	68	
Interest expense	71	Utilities	69	
Disallowed interest expense from 2018 Form 8890	34	Waste removal	70	
Internet	35	Other deductions (itemize)		
Janitorial				

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	Built-in gains tax to ordinary income	10
	Local property taxes	5	Licenses	11
	Intangible property taxes	6	Other miscellaneous taxes/licenses	12