

Deductions

DED 1-5	Accounting	1	Internet	35	
	Advertising	2	Janitorial	36	
	Automobile and truck expense	3	Laundry and cleaning	37	
	Bad debts	4	Legal and professional	38	
	Bank charges	5	Marketing	39	
	Bond repurchase premium	6	Meals	40	
	Cash short/over	7	50% limited	41	
	Cell phone	8	80% limited	42	
	Clean fuel vehicle deductions	9	100% allowed	43	
	Commissions	10	Meetings	44	
	Computer	11	Miscellaneous	45	
	Consulting	12	Officer compensation	46	
	Contributions	13	Office expense	47	
	Qualified conservation contributions	14	Outside services and contractors	48	
	Credit and collection costs	15	Parking fees and tolls	49	
	Delivery	16	Payroll processing expenses	50	
	Depletion	17	Pension plans, etc	51	
	Discounts	18	Permits and fees	52	
	Dues and subscriptions	19	Postage/shipping	53	
	Education and training	20	Printing	54	
	Employee benefit programs	21	Recruiting	55	
	Entertainment - Deductible	22	Rents	56	
	Entertainment - Nondeductible	23	Repairs and maintenance	57	
	Equipment rental/lease	24	Salaries and wages	58	
	Freight	25	Sales	59	
	Fuel	26	Security	60	
	Gifts	27	Software	61	
	Independent contractor	28	Supplies	62	
	Insurance	General	29	Taxes and licenses	63
		Building and equipment	30	Telephone	64
		Liability	31	Tools	65
		Workers' compensation	32	Travel	66
		Other insurance	33	Uniforms	67
Interest expense	34	Utilities	68		
Disallowed interest expense from Form 8990	71	Waste removal	69		
		Other deductions (itemize)	69		

Taxes and Licenses

DED 1-5	St/City income taxes	1	Intangible property taxes	7
	St/City franchise taxes	2	Payroll taxes	8
	City income taxes	3	Foreign taxes paid	9
	City franchise taxes	4	Occupancy taxes	10
	Real estate taxes	5	Licenses	11
	Local property taxes	6	Other miscellaneous taxes/licenses	12