

## 2019 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	50% limited	40	
	Cash short/over		7		80% limited	41	
	Cell phone		8		100% allowed	42	
	Clean fuel vehicle deductions		9	Meetings		43	
	Commissions		10	Miscellaneous		44	
	Computer		11	Officer compensation		45	
	Consulting		12	Office expense		46	
	Contributions		13	Outside services and contractors		47	
	Qualified conservation contributions		14	Parking fees and tolls		48	
	Credit and collection costs		15	Payroll processing expenses		49	
	Delivery		16	Pension plans, etc		50	
	Depletion		17	Permits and fees		51	
	Discounts		18	Postage/shipping		52	
	Dues and subscriptions		19	Printing		53	
	Education and training		20	Recruiting		54	
	Employee benefit programs		21	Rents		55	
	Entertainment - Deductible		22	Repairs and maintenance		56	
	Entertainment - Nondeductible		23	Salaries and wages		57	
	Equipment rental/lease		24	Sales		58	
	Freight		25	Security		59	
	Fuel		26	Software		60	
	Gifts		27	Supplies		61	
	Independent contractor		28	Taxes and licenses		62	
	Insurance	General		29	Telephone		63
		Building and equipment		30	Tools		64
		Liability		31	Travel		65
		Workers' compensation		32	Uniforms		66
		Other insurance		33	Utilities		67
	Interest expense		34	Waste removal		68	
Disallowed interest expense from 2018 Form 8990		71	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