

2020 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	
	Bond repurchase premium		6	Meals	50% limited	42	
	Cash short/over		7		80% limited	43	
	Cell phone		8		100% allowed	44	
	Clean fuel vehicle deductions		9	Meetings		45	
	Commissions		10	Miscellaneous		46	
	Computer		11	Officer compensation		47	
	Consulting		12	Office expense		48	
	Contributions	Contributions		13	Outside services and contractors		49
		Contributions 25%		14	Parking fees and tolls		50
		Qualified conservation contributions		15	Payroll processing expenses		51
	Credit and collection costs		16	Pension, profit sharing, and other plans		52	
	Delivery		17	Permits and fees		53	
	Depletion		18	Postage/shipping		54	
	Discounts		19	Printing		55	
	Dues and subscriptions		20	Recruiting		56	
	Education and training		21	Rents		57	
	Employee benefit programs		22	Repairs and maintenance		58	
	Entertainment - deductible		23	Salaries and wages		59	
	Entertainment - nondeductible		24	Sales		60	
	Equipment rental/lease		25	Security		61	
	Freight		26	Software		62	
	Fuel		27	Supplies		63	
	Gifts		28	Taxes and licenses		64	
	Independent contractor		29	Telephone		65	
	Insurance	General		30	Tools		66
		Building and equipment		31	Travel		67
		Liability		32	Uniforms		68
		Workers' compensation		33	Utilities		69
		Other insurance		34	Waste removal		70
	Interest expense		35	Other deductions (itemize)		71	
Disallowed interest expense from 2019 Form 8990		36					

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