

## 2022 Deductions

|            |  |   |    |  |                                  |    |    |
|------------|--|---|----|--|----------------------------------|----|----|
| DED<br>1-5 | Accounting                                 |   | 1  | Internet                                 |                                  | 38 |    |
|            | Advertising                                |   | 2  | Janitorial                               |                                  | 39 |    |
|            | Automobile and truck expense               |   | 3  | Laundry and cleaning                     |                                  | 40 |    |
|            | Bad debts                                  |   | 4  | Legal and professional                   |                                  | 41 |    |
|            | Bank charges                               |   | 5  | Marketing                                |                                  | 42 |    |
|            | Bond repurchase premium                    |   | 6  | Meals                                    | 50% limited                      | 43 |    |
|            | Cash short / over                          |   | 7  |  | 80% limited                      | 44 |    |
|            | Cell phone                                 |   | 8  |  | 100% allowed                     | 45 |    |
|            | Clean fuel vehicle deductions              |   | 9  | Meetings                                 |                                  | 46 |    |
|            | Commissions                                |   | 10 | Miscellaneous                            |                                  | 47 |    |
|            | Computer                                   |   | 11 | Officer compensation                     |                                  | 48 |    |
|            | Consulting                                 |   | 12 | Office expense                           |                                  | 49 |    |
|            | Contributions                              | 10%<br>Qual. conservation<br>Reserved                 |    | 13                                       | Outside services and contractors |    | 50 |
|            |  |   |    | 15                                       | Parking fees and tolls           |    | 51 |
|            |  |   |    | 16                                       | Payroll processing expenses      |    | 52 |
|            | Credit and collection costs                |   | 17 | Pension, profit sharing, and other plans |                                  | 53 |    |
|            | Delivery                                   |   | 18 | Permits and fees                         |                                  | 54 |    |
|            | Depletion                                  |   | 19 | Postage / shipping                       |                                  | 55 |    |
|            | Discounts                                  |   | 20 | Printing                                 |                                  | 56 |    |
|            | Dues and subscriptions                     |   | 21 | Recruiting                               |                                  | 57 |    |
|            | Education and training                     |   | 22 | Rents                                    |                                  | 58 |    |
|            | Employee benefit programs                  |   | 23 | Repairs and maintenance                  |                                  | 59 |    |
|            | Entertainment                              | Deductible<br>Nondeductible                           |    | 24                                       | Salaries and wages               |    | 60 |
|            |  |   |    | 25                                       | Sales                            |    | 61 |
|            | Equipment rental / lease                   |   | 26 | Security                                 |                                  | 62 |    |
|            | Freight                                    |   | 27 | Software                                 |                                  | 63 |    |
|            | Fuel                                       |   | 28 | Supplies                                 |                                  | 64 |    |
|            | Gifts                                      |   | 29 | Taxes and licenses                       |                                  | 65 |    |
|            | Independent contractor                     | General<br>Building and equipment                     |    | 30                                       | Telephone                        |    | 66 |
|            |  |   |    | 31                                       | Tools                            |    | 67 |
|            | Insurance                                  | Liability<br>Workers' compensation<br>Other insurance |    | 32                                       | Travel                           |    | 68 |
|            |  |   |    | 33                                       | Uniforms                         |    | 69 |
|            |  |   |    | 34                                       | Utilities                        |    | 70 |
|            | Interest expense                           |   | 35 | Waste removal                            |                                  | 71 |    |
|            | Disallowed interest expense from Form 8990 |   | 37 |  | Other deductions (itemize)       |    | 72 |

## Taxes and Licenses

|            |                              |  |   |                              |  |    |
|------------|------------------------------|--|---|------------------------------|--|----|
| DED<br>1-5 | State / City income taxes    |  | 1 | Intangible property taxes    |  | 7  |
|            | State / 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 misc. taxes / licenses |  | 12 |