

2016 Deductions

	2015	2016		2015	2016
Accounting		1	Meetings		41
Advertising		2	Miscellaneous		42
Automobile and truck expense		3	Officer compensation		43
Bad debts		4	Office expense		44
Bank charges		5	Outside services/subcontractors		45
Bond repurchase premium		6	Parking fees and tolls		46
Cash short/over		7	Payroll processing expenses		47
Cell phone		8	Pension plans, etc		48
Clean fuel vehicle deductions		9	Permits and fees		49
Commissions		10	Postage/shipping		50
Computer		11	Printing		51
Consulting		12	Recruiting		52
Contributions		13	Rents		53
Qualified conservation contributions		14	Repairs and maintenance		54
Credit and collection costs		15	Salaries and wages		55
Delivery		16	Sales		56
Depletion		17	Security		57
Discounts		18	Software		58
Dues and subscriptions		19	Supplies		59
Education and training		20			
Employee benefit programs		21	Taxes and licenses		
Equipment rental/lease		22	1 St/City income taxes		60
Freight		23	2 St/City franchise taxes		61
Fuel		24	3 City income taxes		62
Gifts		25	4 City franchise taxes		63
Independent contractor		26	5 Real estate taxes		64
Insurance (enter total if not using detail below):		27	6 Local property taxes		65
Building and equipment		28	7 Intangible property taxes		66
Liability		29	8 Payroll taxes		67
Other insurance		30	10 Foreign taxes paid		68
Workers' compensation		31	11 Occupancy taxes		69
Interest expense		32	12 Other miscellaneous taxes		70
Internet		33	13 Licenses		71
Janitorial		34	Telephone		72
Laundry and cleaning		35	Tools		73
Legal and professional		36	Travel		74
Marketing		37	Uniforms		75
Meals and entertainment 50% limited		38	Utilities		76
Meals and entertainment 80% limited		39	Waste removal		77
Meals and entertainment 100% allowed		40	Other (itemize)		78

DED
1-5