

2017 Deductions

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

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