

2018 Deductions

DED
1-5

Accounting		1	Janitorial		36
Advertising		2	Laundry and cleaning		37
Automobile and truck expense		3	Legal and professional		38
Bad debts		4	Marketing		39
Bank charges		5	Meals 50% limited		40
Bond repurchase premium		6	Meals 80% limited		41
Cash short/over		7	Meals 100% allowed		42
Cell phone		8	Meetings		43
Clean fuel vehicle deductions		9	Miscellaneous		44
Commissions		10	Officer compensation		45
Computer		11	Office expense		46
Consulting		12	Outside services and contractors		47
Contributions		13	Parking fees and tolls		48
Qualified conservation contributions		14	Payroll processing expenses		49
Credit and collection costs		15	Pension plans, etc		50
Delivery		16	Permits and fees		51
Depletion		17	Postage/shipping		52
Discounts		18	Printing		53
Dues and subscriptions		19	Recruiting		54
Education and training		20	Rents		55
Employee benefit programs		21	Repairs and maintenance		56
Entertainment - Deductible		22	Salaries and wages		57
Entertainment - Nondeductible		23	Sales		58
Equipment rental/lease		24	Security		59
Freight		25	Software		60
Fuel		26	Supplies		61
Gifts		27	Taxes and licenses		62
Independent contractor		28	Telephone		63
Insurance	General	29	Tools		64
	Building and equipment	30	Travel		65
	Liability	31	Uniforms		66
	Workers' compensation	32	Utilities		67
	Other insurance	33	Waste removal		68
Interest expense		34	Other deductions (itemize)		69
Internet		35			

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