

## 2021 Deductions

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
Cash short/over		6	Meals 50% limit		42
Cell phone		7	Meals 80% limit		43
Clean fuel vehicle deductions		8	Meals 100% allowed		44
Commissions		9	Meetings		45
Computer		10	Miscellaneous		46
Consulting		11	Office expense		47
Credit and collection costs		12	Outside services and contractors		48
Delivery		13	Parking fees and tolls		49
Depletion (do not deduct oil and gas depletion)		14	Payroll processing expenses		50
Depreciation		15	Permits and fees		51
Depreciation claimed elsewhere on return		16	Postage/shipping		52
Discounts		17	Printing		53
Dues and subscriptions		18	Recruiting		54
Education and training		19	Rents		55
Employee benefit programs		20	Repairs and maintenance		56
Entertainment	Deductible	21	Retirement plans, etc.		57
	Nondeductible	22	Salaries and wages (other than to partners)		58
Equipment rental/lease		23	Sales		59
Freight		24	Security		60
Fuel		25	Software		61
Gifts		26	Supplies		62
		27	Taxes and Licenses		63
Guaranteed payments	For services	28	Telephone		64
	For capital	29	Tools		65
Partner's health insurance		30	Travel		66
Independent contractor	General	31	Uniforms		67
	Building and equip.	32	Utilities		68
	Liability	33	Waste removal		69
	Workers' comp.	34	Other deductions (itemize)		70
	Other insurance	35			
Interest expense		36			

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## Taxes and Licenses Detail

St/City income taxes (from ES screen)		1	Payroll taxes		7
St/City franchise taxes (from ES screen)		2	Foreign taxes paid		8
City income taxes		3	Occupancy taxes		9
City franchise taxes		4	Licenses		10
Local property taxes		5	Other miscellaneous taxes/licenses		11
Intangible property taxes		6			

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