

**2023 Deductions**

<b>DED 1-5</b>	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	
	Guaranteed payments	For services		27	Taxes and licenses		63
		For capital		28	Telephone		64
	Partner's health insurance		29	Tools		65	
	Independent contractor		30	Travel		66	
	Insurance	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				

**Taxes and Licenses Detail**

<b>DED 1-5</b>	St / City income taxes (from ES screen)		1	Intangible property taxes		7
	St / City franchise taxes (from ES screen)		2	Payroll taxes		8
	St/City PTE taxes (from ES screen)		3	Foreign taxes paid		9
	City income taxes		4	Occupancy taxes		10
	City franchise taxes		5	Licenses		11
	Local property taxes		6	Other miscellaneous taxes / licenses		12