

## 2016 Deductions

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