

2018 Deductions

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

Taxes and Licenses Detail

DED 1-5	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			