

2023 Deductions

**DED
1-5**

| | 2022 | 2023 | | 2022 | 2023 |
|--|---------------------|------|---|--------------|------|
| Accounting | | 1 | Laundry and cleaning | | 37 |
| Advertising | | 2 | Legal and professional | | 38 |
| Automobile and truck expense | | 3 | Marketing | | 39 |
| Bad debts | | 4 | Meals | 50% limit | 40 |
| Bank charges | | 5 | | 80% limit | 41 |
| Cash short / over | | 6 | | 100% allowed | 42 |
| Cell phone | | 7 | Meetings | | 43 |
| Clean fuel vehicle deductions | | 8 | Miscellaneous | | 44 |
| Commissions | | 9 | Office expense | | 45 |
| Computer | | 10 | Officer compensation- non-shareholders | | 46 |
| Consulting | | 11 | Officer compensation- shareholders | | 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 | Pension, profit-sharing, and other plans | | 51 |
| Depreciation claimed elsewhere on return | | 16 | Permits and fees | | 52 |
| Discounts | | 17 | Postage / shipping | | 53 |
| Dues and subscriptions | | 18 | Printing | | 54 |
| Education and training | | 19 | Recruiting | | 55 |
| Employee benefit programs | | 20 | Rents | | 56 |
| Entertainment | Deductible | 21 | Repairs and maintenance | | 57 |
| | Nondeductible | 22 | Salaries and wages to non-shareholders | | 58 |
| Equipment rental / lease | | 23 | Salaries and wages to shareholders | | 59 |
| Freight | | 24 | Sales | | 60 |
| Fuel | | 25 | Security | | 61 |
| Gifts | | 26 | Software | | 62 |
| Independent contractor | | 27 | Supplies | | 63 |
| | General | 28 | Taxes and Licenses | | 64 |
| | Building and equip. | 29 | Telephone | | 65 |
| Insurance | Liability | 30 | Tools | | 66 |
| | Workers' comp. | 31 | Travel | | 67 |
| | Other insurance | 32 | Uniforms | | 68 |
| Interest expense | | 33 | Utilities | | 69 |
| Disallowed interest expense from 2022 (Form 8990) | | 34 | Waste removal | | 70 |
| Internet | | 35 | Other deductions (itemize) | | 71 |
| Janitorial | | 36 | | | |