

2016 Other Deductions

	2015	2016		2015	2016
Accounting		1	Miscellaneous		41
Advertising		2	Office expense		42
Automobile and truck expense		3	Officer compensation non-shareholders		43
Bad debts		4	Officer compensation shareholders		44
Bank charges		5	Outside services and contractors		45
Cash short/over		6	Parking fees and tolls		46
Cell phone		7	Payroll processing expenses		47
Clean fuel vehicle deductions		8	Pension, profit-sharing, and other plans		48
Commissions		9	Permits and fees		49
Computer		10	Postage/shipping		50
Consulting		11	Printing		51
Credit and collection costs		12	Recruiting		52
Delivery		13	Rents		53
Depletion (do not deduct oil and gas depletion)		14	Repairs and maintenance		54
Depreciation		15	Salaries and wages to non-shareholders		55
Depreciation claimed elsewhere on return		16	Salaries and wages to shareholders		56
Discounts		17	Sales		57
Dues and subscriptions		18	Security		58
Education and training		19	Software		59
Employee benefit programs		20	Supplies		60
Equipment rental/lease		21	Taxes and Licenses		
Freight		22	1 St/City income taxes		61
Fuel		23	2 St/City franchise taxes		62
Gifts		24	3 City income taxes		63
Independent contractor		25	4 City franchise taxes		64
Insurance (enter total if not using detail below)		26	5 Local property taxes		65
Building and equipment		27	6 Intangible property taxes		66
Liability		28	7 Payroll taxes		67
Other insurance		29	9 Foreign taxes paid		68
Workers' compensation		30	10 Occupancy taxes		69
Interest expense		31	11 Other miscellaneous taxes		70
Internet		32	12 Built-in gains tax to ordinary income		71
Janitorial		33	13 Licenses		72
Laundry and cleaning		34	Telephone		73
Legal and professional		35	Tools		74
Marketing		36	Travel		75
Meals & entertainment 50% limit		37	Uniforms		76
Meals & entertainment 80% limit		38	Utilities		77
Meals & entertainment 100% allowed		39	Waste removal		78
Meetings		40	Other deductions (itemize)		79

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