

## 2017 Deductions

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

## 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	Built-in gains tax to ordinary income	10
	Local property taxes	5	Licenses	11
	Intangible property taxes	6	Other miscellaneous taxes/licenses	12