

## 2017 Deductions

DED 1-5	Accounting	1	Janitorial	35
	Advertising	2	Laundry and cleaning	36
	Automobile and truck expense	3	Legal and professional	37
	Bad debts	4	Marketing	38
	Bank charges	5	Meals & entertainment 50% limit	39
	Cash short/over	6	Meals & entertainment 80% limit	40
	Cell phone	7	Meals & entertainment 100% allowed	41
	Clean fuel vehicle deductions	8	Meetings	42
	Commissions	9	Miscellaneous	43
	Computer	10	Office expense	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	Permits and fees	48
	Depreciation	15	Postage/shipping	49
	Depreciation claimed elsewhere on return	16	Printing	50
	Discounts	17	Recruiting	51
	Dues and subscriptions	18	Rents	52
	Education and training	19	Repairs and maintenance	53
	Employee benefit programs	20	Retirement plans, etc.	54
	Equipment rental/lease	21	Salaries and wages (other than to partners)	55
	Freight	22	Sales	56
	Fuel	23	Security	57
	Gifts	24	Software	58
	Guaranteed payments to partners	25	Supplies	59
	Partner's health insurance	26	Taxes and Licenses	60
	Independent contractor	27	Telephone	61
	General	28	Tools	62
	Building and equip.	29	Travel	63
	Insurance	30	Uniforms	64
	Liability	31	Utilities	65
	Workers' comp.	32	Waste removal	66
	Other insurance	33	Other deductions (itemize)	67
	Interest expense	34		
Internet				

## 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		