

## 2018 Deductions

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

## 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