

2017 Deductions

DED
1-5

Accounting		1	Laundry and cleaning		35
Advertising		2	Legal and professional		36
Automobile and truck expense		3	Marketing		37
Bad debts		4	Meals and entertainment 50% limited		38
Bank charges		5	Meals and entertainment 80% limited		39
Bond repurchase premium		6	Meals and entertainment 100% allowed		40
Cash short/over		7	Meetings		41
Cell phone		8	Miscellaneous		42
Clean fuel vehicle deductions		9	Officer compensation		43
Commissions		10	Office expense		44
Computer		11	Outside services and contractors		45
Consulting		12	Parking fees and tolls		46
Contributions		13	Payroll processing expenses		47
Qualified conservation contributions		14	Pension plans, etc		48
Credit and collection costs		15	Permits and fees		49
Delivery		16	Postage/shipping		50
Depletion		17	Printing		51
Discounts		18	Recruiting		52
Dues and subscriptions		19	Rents		53
Education and training		20	Repairs and maintenance		54
Employee benefit programs		21	Salaries and wages		55
Equipment rental/lease		22	Sales		56
Freight		23	Security		57
Fuel		24	Software		58
Gifts		25	Supplies		59
Independent contractor		26	Taxes and licenses		60
General		27	Telephone		61
Building and equipment		28	Tools		62
Insurance	Liability	29	Travel		63
Workers' compensation		30	Uniforms		64
Other insurance		31	Utilities		65
Interest expense		32	Waste removal		66
Internet		33	Other deductions (itemize)		67
Janitorial		34	Qualified Contributions		68

Taxes and Licenses

DED
1-5

St/City income taxes		1	Intangible property taxes		7
St/City franchise taxes		2	Payroll taxes		8
City income taxes		3	Foreign taxes paid		9
City franchise taxes		4	Occupancy taxes		10
Real estate taxes		5	Licenses		11
Local property taxes		6	Other miscellaneous taxes/licenses		12