

2016 Deductions

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