

## BUSINESS DEDUCTIONS

*In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts & circumstances" of your unique situation.*

<b>Accounting</b>		<b>Outside Services &amp; Contractors</b>	
<b>Advertising</b>		<b>Parking Fees &amp; Tolls</b>	
<b>Auto &amp; Truck Expense</b>		<b>Payroll Processing Expense</b>	
<b>Bad Debts</b>		<b>Pension, Profit-sharing &amp; other Plans</b>	
<b>Bank Charges</b>		<b>Permits &amp; Fees</b>	
<b>Cash Short/ Over</b>		<b>Postage/Shipping</b>	
<b>Cell Phone</b>		<b>Printing</b>	
<b>Clean Fuel Vehicle deductions</b>		<b>Recruiting</b>	
<b>Commissions</b>		<b>Repairs &amp; Maintenance</b>	
<b>Computer</b>		<b>Rents</b>	
<b>Consulting</b>		<b>Salaries &amp; Wages to non-shareholders</b>	
<b>Credit &amp; Collection costs</b>		<b>Salaries &amp; Wages to shareholders</b>	
<b>Delivery</b>		<b>Sales</b>	
<b>Depreciation</b>		<b>Security</b>	
<b>Depletion</b>		<b>Software</b>	
<b>Discounts</b>		<b>Supplies</b>	
<b>Dues &amp; Subscriptions</b>		<b>Taxes &amp; Licenses</b>	
<b>Education &amp; Training</b>		State Taxes	
<b>Employee Benefit Programs</b>		Franchise Taxes	
<b>Equipment Rental/ Lease</b>		Property Taxes	
<b>Freight</b>		City Taxes	
<b>Fuel</b>		Payroll Taxes	
<b>Gifts</b>		Foreign Taxes Paid	
<b>Independent Contractor</b>		Occupancy Taxes	
<b>Insurance</b>		Other Misc Taxes	
Building & Equipment		Built in Gains tax	
Liability		Licenses	
Other Insurance		<b>Telephone</b>	
Workers' Compensation		<b>Tools</b>	
<b>Interest Expense</b>		<b>Travel</b>	
<b>Internet</b>		<b>Uniforms</b>	
<b>Janitorial</b>		<b>Utilities</b>	
<b>Laundry &amp; Cleaning</b>		<b>Waste Removal</b>	
<b>Legal &amp; Professional</b>		<b>Other Deductions</b>	
<b>Marketing</b>			
<b>Meals &amp; Entertainment</b>			
<b>Meetings</b>			
<b>Miscellaneous</b>			
<b>Office Expense</b>			
<b>Officer Compensation - non shareholders</b>			
<b>Officer Compensation - shareholders</b>			

To the best of my knowledge, all the information contained within this document is true, correct and complete.

\_\_\_\_\_  
Signature of Taxpayer or Company Officer

\_\_\_\_\_  
Date