

2018 Deductions

DED
1-5

Accounting	1	Janitorial	36
Advertising	2	Laundry and cleaning	37
Automobile and truck expense	3	Legal and professional	38
Bad debts	4	Marketing	39
Bank charges	5	Meals 50% limited	40
Bond repurchase premium	6	Meals 80% limited	41
Cash short/over	7	Meals 100% allowed	42
Cell phone	8	Meetings	43
Clean fuel vehicle deductions	9	Miscellaneous	44
Commissions	10	Officer compensation	45
Computer	11	Office expense	46
Consulting	12	Outside services and contractors	47
Contributions	13	Parking fees and tolls	48
Qualified conservation contributions	14	Payroll processing expenses	49
Credit and collection costs	15	Pension plans, etc	50
Delivery	16	Permits and fees	51
Depletion	17	Postage/shipping	52
Discounts	18	Printing	53
Dues and subscriptions	19	Recruiting	54
Education and training	20	Rents	55
Employee benefit programs	21	Repairs and maintenance	56
Entertainment - Deductible	22	Salaries and wages	57
Entertainment - Nondeductible	23	Sales	58
Equipment rental/lease	24	Security	59
Freight	25	Software	60
Fuel	26	Supplies	61
Gifts	27	Taxes and licenses	62
Independent contractor	28	Telephone	63
General	29	Tools	64
Building and equipment	30	Travel	65
Liability	31	Uniforms	66
Workers' compensation	32	Utilities	67
Other insurance	33	Waste removal	68
Interest expense	34	Other deductions (itemize)	69
Internet	35		

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

Auto Expense Worksheet

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Profession/Business

Description

Date placed in service

Number of miles your vehicle was used for:

Total Business miles driven during the year

Total Commuting miles driven during the year

Total Other miles driven during the year

Total Miles driven during the year

Business Use percentage

Expenses:

Total

Business
Percentage

Section 179

Bonus Depreciation

Depreciation

Garage Rent

Gas

Insurance

Licenses

Oil

Parking Fees

Rental Fees

Interest

Personal Property Tax

Repairs

Tires

Tolls

Lease Add Back

Other Expenses:

Total Expenses

Standard Mileage Rate Calculation

Business miles

X 0.545

Parking fees

Tolls

Interest

Personal Property Tax

Total Standard Mile Rate deduction

How it is reported:

Depreciation deduction

Auto Expense

Personal Property Taxes, Schedule A, Line 5c

[illegible]