

2023 Deductions

**DED
1-5**

	2022	2023		2022	2023
Accounting		1	Laundry and cleaning		37
Advertising		2	Legal and professional		38
Automobile and truck expense		3	Marketing		39
Bad debts		4	Meals	50% limit	40
Bank charges		5		80% limit	41
Cash short / over		6		100% allowed	42
Cell phone		7	Meetings		43
Clean fuel vehicle deductions		8	Miscellaneous		44
Commissions		9	Office expense		45
Computer		10	Officer compensation- non-shareholders		46
Consulting		11	Officer compensation- shareholders		47
Credit and collection costs		12	Outside services and contractors		48
Delivery		13	Parking fees and tolls		49
Depletion (do not deduct oil and gas depletion)		14	Payroll processing expenses		50
Depreciation		15	Pension, profit-sharing, and other plans		51
Depreciation claimed elsewhere on return		16	Permits and fees		52
Discounts		17	Postage / shipping		53
Dues and subscriptions		18	Printing		54
Education and training		19	Recruiting		55
Employee benefit programs		20	Rents		56
Entertainment	Deductible	21	Repairs and maintenance		57
	Nondeductible	22	Salaries and wages to non-shareholders		58
Equipment rental / lease		23	Salaries and wages to shareholders		59
Freight		24	Sales		60
Fuel		25	Security		61
Gifts		26	Software		62
Independent contractor		27	Supplies		63
	General	28	Taxes and Licenses		64
	Building and equip.	29	Telephone		65
Insurance	Liability	30	Tools		66
	Workers' comp.	31	Travel		67
	Other insurance	32	Uniforms		68
Interest expense		33	Utilities		69
Disallowed interest expense from 2022 (Form 8990)		34	Waste removal		70
Internet		35	Other deductions (itemize)		71
Janitorial		36			