

THE 1000 DEDUCTION LIST

The rules are simple: you may write off any expense that you can justify as “reasonable and necessary” to the production of income in your business. The net is wide, and it’s meant to be - the idea is not to tie your hands, but to set your business free! Look through the list and mark those that could be used in your business.

DESCRIPTION

1. Air Conditioning Filters
2. Abacus
3. Abandoned property losses
4. Abandonment of property used for business purposes
5. Abdominal Supports
6. Accelerated death benefits
7. Accounting services
8. Accounts receivable losses, if accrual taxpayer
9. Achievement awards - requires plan
10. ACRS
11. Admission tax
12. Advances made to employees or salespeople where repayment is not expected
13. Advances to employees calculated as bonus
14. Advertising to attract tenants
15. Advertising of vacant premises
16. Advertising of Corporation Articles (where required by state law)
17. Agency signs
18. Air conditioner for rental properties
19. Air conditioner - when necessary for relief from allergies
20. Air emission tax
21. Air fresheners

DESCRIPTION

22. Air purifier
23. Airborne courier charges
24. Airfare for business travel
25. Alarm system
26. Alarms for valuable equipment
27. Alcohol fuels credit
28. Alcohol swabs
29. Alcoholic beverage tax
30. Alimony
31. All meals and lodging if for employer's benefit
32. Alterations to business property, if minor
33. Alterations, provided they are not capital additions
34. Alternative fuel vehicle refueling credit
35. Alternative motor vehicle credit
36. Amortization
37. Amortization of bond premium
38. Amusement taxes
39. Answering machine
40. Antiseptic
41. Anti-virus software
42. Any business tax (generally speaking)
43. Any other business related legal activity
44. Apple TV
45. Appraisal Fees
46. Appreciated property donations
47. Arch Supports (off the shelf)
48. Archer Medical Savings Accounts
49. Architectural consulting and plan drawing costs
50. Architectural services
51. Artificial eyes
52. Artificial limbs
53. Artificial teeth

DESCRIPTION

54. Artwork
55. Attorney's fees
56. Auction appraisal fees
57. Audio Recording equipment
58. Audio Tapes (blank)
59. Auditing of your books and accounts
60. Auto damages caused by fire, theft, heat, storm
61. Auto insurance
62. Auto registration tax
63. Autocad software
64. Automobile lease tax
65. B & O Tax
66. Back supports
67. Backup devices
68. Bad Debts - if previously taken into income
69. Bandwidth
70. Bank card administration fees
71. Bank fees for closing accounts
72. Bank discount on note is deductible as interest
73. Bank wire fees
74. Baseball/softball/soccer team equipment for business publicity
75. Batteries
76. Battery backup
77. Below-market loans
78. Better Business Bureau Dues
79. Billboards and signs
80. Billing services
81. Binding equipment
82. Binding supplies
83. Biodiesel fuel credit
84. Birthday cards
85. Black lung benefit payments

DESCRIPTION

86. Blood sugar test kit
87. Blue Cross/Blue Shield
88. Bluetooth Headset
89. Board and room for on-site employees
90. Board meetings
91. Bombardment
92. Bonds
93. Bonus Depreciation
94. Bonuses as additional compensation to employees
95. Bookkeeping
96. Books for product and professional development research
97. Books to record income and expenses or investment income
98. Bookshelves
99. Tradeshow traveling booth costs
100. Braille books and magazines
101. Briefcase
102. Broadband internet fees
103. Broadband T-1 installation fees
104. Broadband T-1 monthly usage fees
105. Brochures
106. Broom
107. Building expenses, used for business
108. Building repairs for damages caused by tenants
109. Buildout costs
110. Burglary losses not covered by insurance
111. Business Activity tax
112. Business Cards
113. Business Consultant fees
114. Business gifts (limited to \$25 per gift)
115. Business insurance premiums
116. Business Liability Insurance
117. Business license

DESCRIPTION

- 118. Business property rents
- 119. Business taxes - except federal income taxes
- 120. Business travel
- 121. Business ventures
- 122. Business, cost of operating office
- 123. Cab fare
- 124. Network Cabling
- 125. Cafeteria plan - requires written plan
- 126. Calculators
- 127. Camera
- 128. Capital assets
- 129. Capital assets sale - losses, p to \$3,000
- 130. Capital losses
- 131. Car and taxi fares
- 132. Car insurance
- 133. Car cleaning
- 134. Car Driver Service
- 135. Cards (seasonal mailouts)
- 136. Carpet cleaner
- 137. Cash donations
- 138. Casualties caused by fire, theft, heat, storm
- 139. Casualty & theft losses
- 140. Casualty damages replaced, provided they are not capital additions
- 141. Catalog
- 142. Caterer
- 143. CD Burner
- 144. CD Design fees
- 145. CD/DVD cases
- 146. CDs - blank for burning
- 147. Cell phone
- 148. Cell phone service plan
- 149. Certain federal taxes

DESCRIPTION

- 150. Certification cost
- 151. Certified Postage
- 152. Chairs
- 153. Chamber of Commerce Dues
- 154. Charitable Donations on behalf of business
- 155. Charitable travel costs
- 156. Check charges (for returned checks)
- 157. Checks (pre-printed checks purchased)
- 158. Checking account bank charges
- 159. Child care - requires written plan
- 160. Child care tax credit
- 161. Children's salaries
- 162. Chiropodist Fees
- 163. Chiropractor Fees
- 164. Christian Science practitioner
- 165. Christmas Parties
- 166. Christmas present to customers or prospects - de minimus rule
- 167. Christmas presents to employees, customers, and prospects for advertising, publicity purposes, goodwill, or if customary in the trade
- 168. City gross receipts tax
- 169. City sales tax
- 170. Classes
- 171. Cleaning
- 172. Cleaning services
- 173. Cleaning supplies
- 174. Cleaning Teeth
- 175. Client meals
- 176. Closing costs
- 177. COBRA Coverage
- 178. Coffee
- 179. Coffee machine
- 180. Coffee purchased outside work
- 181. Copy collator

DESCRIPTION

- 182. Collection actions taken against others
- 183. Collection expenses, including agency/attorney's charges
- 184. Color copy machine
- 185. Color printer
- 186. Commission Expense
- 187. Commissions and bonuses as prizes
- 188. Commissions on sales of securities by dealers in securities
- 189. Commissions paid to agents
- 190. Commissions paid to employees for business purposes
- 191. Commissions paid to salesmen
- 192. Commissions to secure tenants
- 193. Company holiday parties and picnics
- 194. Compass
- 195. Computer bag or other carrying case
- 196. Computer paper
- 197. Computer Security Cable (to secure Laptops to furniture)
- 198. Computers
- 199. Condemnation expenses
- 200. Conference chair
- 201. Conference table
- 202. Contact lenses
- 203. Contamination tax
- 204. Continuing care facilities
- 205. Continuing education
- 206. Continuing legal education
- 207. Continuing professional education
- 208. Contributions deductible if made to certain organizations
- 209. Contributions to various organizations for advertising purposes
- 210. Convention expenses
- 211. Convention attendance costs
- 212. Cooperative housing
- 213. Copy machine

DESCRIPTION

- 214. Off-site printing costs (Fed-Ex Kinkos, etc.)
- 215. Copywriting costs
- 216. Corporate franchise tax
- 217. Cost of goods sold
- 218. Cost of manager's unit, if on-site and at employer's convenience
- 219. Cost of sales
- 220. Costs of bookkeeping
- 221. Costs of displays, posters, etc., to attract customers
- 222. Costs of investigation of any tax returns challenges
- 223. Costs of preparing and filing any tax returns
- 224. Costs of tax strategy preparation
- 225. Costuming
- 226. Cotton swabs
- 227. Courier
- 228. Covers
- 229. CPA services
- 230. Credit for contributions to certain community development corporations
- 231. Credit for employer-paid Social Security and Medicare taxes
- 232. Credit for wages paid in an empowerment zone
- 233. Credit report costs
- 234. Crime victim payments from a state fund
- 235. Crutches
- 236. Cubicles
- 237. Custom, import or tariff tax
- 238. Cutting tables
- 239. Damage to auto not covered by insurance
- 240. Damages
- 241. Damages to property or assets
- 242. Dances
- 243. Day care facility
- 244. Day laborers
- 245. DC Homebuyer credit

DESCRIPTION

- 246. Decorating
- 247. Decorations
- 248. Deed tax
- 249. Defined Benefit Plan
- 250. Delivery
- 251. Delivery vehicle for business
- 252. Dental X Rays
- 253. Dentist Fees for Braces
- 254. Dentist Teeth Cleaning Fees
- 255. Dependents employed in your business
- 256. Depletion
- 257. Deposit forfeiture, on purchase of property
- 258. Depreciation of building
- 259. Depreciation of personal property
- 260. Dermatologist Fees
- 261. Design Supplies
- 262. Desk accessories
- 263. Desk chairs
- 264. Desks
- 265. DHL delivery costs
- 266. Dial-up Internet Costs
- 267. Dictaphone
- 268. Digital business scanner
- 269. Digital recorder
- 270. Dinners
- 271. Direct labor costs
- 272. Director's insurance
- 273. Disability coverage
- 274. Disabled access credit
- 275. Disaster losses
- 276. Disaster relief and disaster mitigation grants
- 277. Disaster relief payments

DESCRIPTION

- 278. Discounts allowed to customers
- 279. Dishwasher
- 280. Distilled spirits credit
- 281. Documentary and stock transfer
- 282. Documentation fees
- 283. Domestic Production Activities Deduction
- 284. Donor-advised funds
- 285. Doorman
- 286. Drafting of agreements, resolutions, minutes, etc.
- 287. Drafting table
- 288. Driver's license fee
- 289. Drought
- 290. Drug testing
- 291. Drycleaner fee
- 292. Duct tape
- 293. Dues to unions and professional associations
- 294. Dumpster
- 295. Dun & Bradstreet membership
- 296. Dustpan
- 297. DVDs
- 298. E & O Insurance
- 299. Earned income tax credit
- 300. eBay Listing "Feature Plus" fees
- 301. eBay listing fees
- 302. Education assistance - requires written plan
- 303. Educational supplies (books)
- 304. Educational CDs
- 305. Educational Gifts
- 306. Educational tapes
- 307. Educational travel
- 308. Educator expenses up to \$250
- 309. Elance Account Set-up Fees

DESCRIPTION

- 310. Elance Contractor fees
- 311. Elastic hosiery
- 312. Embezzlement loss not covered by insurance
- 313. Emergency power generator
- 314. Employee benefits
- 315. Employee's Pay
- 316. Employees' welfare expenses
- 317. Employer-provided child care facilities
- 318. Endorser's loss
- 319. Energy conservation subsidies paid by public utilities
- 320. Energy efficient home credit
- 321. Engineering costs
- 322. Enhanced oil recovery credit
- 323. Entertainment (with clients)
- 324. Entertainment facilities and club dues
- 325. Environmental Impact Studies
- 326. Environmental Cleanup costs
- 327. Equipment abandoned
- 328. Equipment purchases - may require capitalization and depreciation
- 329. Equipment repairs
- 330. Equipment, minor replacements
- 331. Escrow fees
- 332. Estate tax deduction on income in respect of a decedent
- 333. Excise tax
- 334. Exercise ball
- 335. Exercise equipment for company on-site gym
- 336. Exhibits and displays, to publicize your products
- 337. Experimental and research expenses
- 338. Expert Witness fees
- 339. Extension cord
- 340. Extracting Teeth
- 341. Eyeglasses

DESCRIPTION

- 342. Factoring of accounts receivable
- 343. Factory overhead
- 344. Fans
- 345. Fan mail expenses
- 346. Farming equipment
- 347. Farming-related tax credits
- 348. Fax Machine
- 349. Fax machine supplies
- 350. Federal Employees' Compensation Act costs
- 351. Federal income tax refunds
- 352. Federal Social Security tax
- 353. FedEx delivery costs
- 354. Fees for financial advice
- 355. Fees for passports necessary while traveling on business
- 356. Fees to accountants
- 357. Fees to agents
- 358. Fees to attorneys
- 359. Fees to brokers
- 360. Fees to investment counsel
- 361. Fees to computer specialists
- 362. Fees to technicians
- 363. Fencing for rental and office property
- 364. Feng Shui service
- 365. Filing cabinets
- 366. Filters
- 367. Fire Extinguisher
- 368. Fire loss
- 369. Fireproof cabinets
- 370. First aid kit
- 371. Fixtures
- 372. Flexible spending arrangements
- 373. Floor models and displays

DESCRIPTION

- 374. Florist
- 375. Fluoridation unit
- 376. Flyers
- 377. Fog machine
- 378. For sale signs
- 379. Forced sale or exchange
- 380. Foreclosures
- 381. Foreign currency exchange fees
- 382. Foreign tax credit
- 383. Foreign taxes on investments
- 384. Forest fire rehabilitation costs
- 385. Forfeited stock
- 386. Forfeiture of interest penalties
- 387. Forfeitures
- 388. Foster care provider payments
- 389. Foster Grandparents Program
- 390. Fountains
- 391. Franchise fees
- 392. Franchise kits
- 393. Franchise tax
- 394. Freelance Writer costs
- 395. Freezing damages rehabilitated
- 396. Freezing of property
- 397. Freight charges
- 398. Frequent flier miles
- 399. Fringe benefits
- 400. Furniture
- 401. Fuses
- 402. Gain on empowerment zone assets
- 403. Gain on the sale of small business stock
- 404. Gambling losses (to extent of income)
- 405. Garage rent

DESCRIPTION

- 406. Gardener
- 407. Gasoline
- 408. Gift certificates
- 409. Gifts to charity
- 410. Gifts to customers (dollar limit applies)
- 411. Gifts to employees
- 412. Golf tickets
- 413. Goodwill
- 414. Google adword costs
- 415. GO-Zone tax credit
- 416. Grants for homes designed for wheelchair living of disabled veterans
- 417. Grants for motor vehicle services for veterans who have lost their sight
- 418. Group term insurance on employees' lives
- 419. Guarantor's loss
- 420. Gum Treatment
- 421. Gynecologist Fees
- 422. Hair stylist
- 423. Hammer
- 424. Handling fees in connection with materials shipped
- 425. Hazardous waste removal services
- 426. Headset (vehicle retrofit for hands-free cellular use)
- 427. Health insurance
- 428. Health insurance credit
- 429. Health reimbursement arrangements
- 430. Health Savings Account
- 431. Hearing aids
- 432. Heater
- 433. Heating and lighting
- 434. Hedge trimmer
- 435. Hepafilter
- 436. Historic preservation grants under the National Historic Preservation Act
- 437. Hobby losses (only to extent of hobby income)

DESCRIPTION

- 438. Hole punch
- 439. Holiday cards
- 440. Home computer used for investments
- 441. Home entertainment
- 442. Home equity loans
- 443. Home Exercise Equipment
- 444. Home inspection and appraisal fees
- 445. Home office deductions
- 446. Home storage for inventory
- 447. Hospitals, contributions to
- 448. Hosting charges
- 449. Hotel cost
- 450. Hotel tax
- 451. Hubs
- 452. Hunting & fishing taxes
- 453. Hurricane damage rehabilitation costs
- 454. Ice machine
- 455. Impairment or collapse of property
- 456. Impairment-related expenses
- 457. Improvements, provided they are minor
- 458. Income earned abroad
- 459. Independent Contractor Fees
- 460. Indian employment credit
- 461. Individual Retirement Account
- 462. Inheritances
- 463. Ink
- 464. Insurance
- 465. Insurance Appraiser
- 466. Insurance premiums such as fire, theft, collision, liability, etc.
- 467. Intangible property tax
- 468. Interest on bonds
- 469. Interest on installment payments of auto, furniture, etc.

DESCRIPTION

- 470. Interest on insurance dividends left on deposit with the Dept of Veterans Affairs
- 471. Interest on loans
- 472. Interest on margin account with brokers
- 473. Interest on mortgages
- 474. Interest on credit card debt extended on part of business
- 475. Interest on tax deficiencies
- 476. Interest portion of payments
- 477. Interior designer fees
- 478. Invalid Chair
- 479. Inventory loss due to damages
- 480. Investigation expense
- 481. Investment counsel fees
- 482. Investment credit
- 483. iPhone
- 484. iPod
- 485. Internet Service Provider fees
- 486. Itemized medical expenses
- 487. iTunes
- 488. Janitorial service
- 489. Job-hunting expenses
- 490. Jury duty pay turned over to your employer
- 491. Jury Pay
- 492. KEOGH
- 493. Key Cutting Service
- 494. Lab tests
- 495. Landfill fees
- 496. Landscaping
- 497. Laptop alarms
- 498. Late payment penalties
- 499. Latte you drink at your desk
- 500. Laundry expense
- 501. Laundry fee

DESCRIPTION

- 502. Lawn edger
- 503. Lawnmower
- 504. Lawsuit expenses
- 505. Lead-based paint removal
- 506. Lease payment
- 507. Leather cleaner
- 508. Legal defense costs for claims made against you
- 509. Legal expenses in defense of your business
- 510. Legal expenses in settlement of cases
- 511. Legal expenses involving leases, tenants, or property
- 512. Legal fees
- 513. Legal fees for unlawful discrimination claims
- 514. Legal fees to earn income
- 515. Legal services
- 516. Liability Insurance
- 517. License fees
- 518. License plate (company purchased vehicles)
- 519. License tax
- 520. Licensing Fees
- 521. Life insurance proceeds
- 522. Light bulbs
- 523. Lighting
- 524. Listing fees
- 525. Literary gifts
- 526. Living quarter furnished employees for business's benefit
- 527. Loan forgiveness
- 528. Loans not collectible
- 529. Lobbying costs
- 530. Locks
- 531. Longevity award
- 532. Long-term care coverage
- 533. Loss on bank deposits

DESCRIPTION

- 534. Loss on Section 1244 stock
- 535. Low sulfur diesel fuel production credit
- 536. Low-income housing credit
- 537. Machinery
- 538. MACRS
- 539. Magazine Advertising Costs
- 540. Magazine subscriptions
- 541. Magnetic signs
- 542. Maintenance - heating, lighting, etc.
- 543. Maintenance of business property
- 544. Maintenance of business vehicle
- 545. Maintenance of office, store, warehouse, showroom, etc.
- 546. Maintenance of personal vehicle used in the business
- 547. Maintenance of rented premises
- 548. Malpractice insurance
- 549. Management costs
- 550. Manicurist
- 551. Manuals
- 552. Margin interest and other investment-related borrowing
- 553. Margin Tax
- 554. Marginal well oil and gas production credit
- 555. Marketing consulting
- 556. Masking tape
- 557. Massage chair
- 558. Masseuse
- 559. Materials
- 560. Meals and entertainment
- 561. Meals, 100%
- 562. Meals, subject to limitation
- 563. Medical expense reimbursement plan implementation costs
- 564. Medical expenses, itemized
- 565. Medical-related travel

DESCRIPTION

- 566. Medicare Insurance
- 567. Medigap (supplemental Medicare Insurance)
- 568. Membership dues
- 569. Membership dues tax
- 570. Membership fees to nonprofit organization
- 571. Merchandise
- 572. Merchant account fees
- 573. Messenger service
- 574. Microphone
- 575. Mileage expense (to company)
- 576. Mileage reimbursement to employee
- 577. Military benefits
- 578. Minor improvements
- 579. Mirror
- 580. Miscellaneous job-related expenses
- 581. Mixers
- 582. Modeling fee
- 583. Monthly charges
- 584. Monthly membership for Stamps.com
- 585. Mop
- 586. Mortgage assistance payments under Section 235 of the National Housing Act
- 587. Mortgage interest
- 588. Movie rental
- 589. Moving cost
- 590. MP3
- 591. Municipal bonds
- 592. Music
- 593. Music video
- 594. Musical instruments for musician
- 595. Musician expenses
- 596. Napkins
- 597. National guard and military reservist travel

DESCRIPTION

- 598. Net operating loss - may be carried back to previous years' income for refund and/or forward against future years' income
- 599. Neurologist fees
- 600. New market credit
- 601. Newspaper advertising
- 602. Newspaper publication fees for Financial Statement Announcements
- 603. Newspaper subscriptions
- 604. Non-branch bank ATM fees
- 605. Non-conventional source fuel credit
- 606. Nurse fees
- 607. Nurse's aide Fees
- 608. Nutrition program for the elderly food benefits
- 609. Nutritionist
- 610. Obstetrician fees
- 611. Office expenses
- 612. Office meeting meals
- 613. Office rent
- 614. Office rent - portion of home used for business
- 615. Office stationery and supplies
- 616. Office Supplies
- 617. Oil
- 618. Ophthalmologist fees
- 619. Optician fees
- 620. Optometrist fees
- 621. Oral surgery
- 622. Orphan drug credit
- 623. Orthodontia fees
- 624. Orthopedic shoes
- 625. Orthotics
- 626. Osteopath fees
- 627. Other media ads
- 628. Outings
- 629. Outside services

DESCRIPTION

- 630. Overdraft fees
- 631. Overhead projector
- 632. Oxygen bottles
- 633. Oxygen equipment
- 634. Packing supplies (cushioning, boxes, etc.)
- 635. Packing tape
- 636. Packing trunks
- 637. Painting
- 638. Paper
- 639. Paper clips
- 640. Paper cutter
- 641. Parking facilities rents
- 642. Parking fees
- 643. Parking lot resurfacing
- 644. Partitions
- 645. Passport fees
- 646. Patch cords
- 647. Patch panels
- 648. Paving
- 649. Pay Pal account fees
- 650. Payment for services
- 651. Payment of damages
- 652. PDA
- 653. Peace Corps payments for housing, food, utilities and clothing
- 654. Pediatrician fees
- 655. Pencil sharpener
- 656. Pendaflex folders
- 657. Pens
- 658. Pension: (small employer) start-up costs credit
- 659. Pension: Contributions to company SEP
- 660. Pension: Establishment costs for company SEP Rollover SEP
- 661. Pension: Fees to establish Solo 401(k) self-direction entity (IRA LLC)

DESCRIPTION

- 662. Pension: IRA Penalty-free withdrawals
- 663. Pension: IRA transfers to charity
- 664. Pension: Qualified retirement plan contributions
- 665. Pension: Rollover costs for SEP contributions coming in
- 666. Pension: SIMPLE
- 667. Pension: Solo 401(k) contributions
- 668. Pension: Solo Roth 401(k) custodian fees
- 669. Performing artist fees
- 670. Performing artists, qualifying expenses
- 671. Periodicals
- 672. Perishable tools
- 673. Permits
- 674. Personal chef for the office
- 675. Personal property tax
- 676. Personal reemployment accounts
- 677. Personal trainer
- 678. Pest control
- 679. Petroleum tax
- 680. Phone system
- 681. Photography costs
- 682. Physical fitness center
- 683. Physician fees
- 684. Physiotherapist fees
- 685. Plants
- 686. Plastic containers
- 687. Plastic surgeon fees
- 688. Plates
- 689. Plotter
- 690. Plotting of land for sale
- 691. Pocket protector
- 692. Pod rental
- 693. Podiatrist fees

DESCRIPTION

- 694. Points (property purchase)
- 695. Pool service
- 696. Postage
- 697. Postage labels
- 698. Postage machine
- 699. Postage scale
- 700. Pots & Pans
- 701. Power cords
- 702. Practical nurse fees
- 703. Premiums given away
- 704. Prepayment penalties
- 705. Presentation equipment
- 706. Pressure washer
- 707. Prevention of cruelty to children and animals
- 708. Principal residence exclusion
- 709. Printer set-up fees
- 710. Printing costs
- 711. Printing press
- 712. Private health insurance
- 713. Prizes and awards (employees)
- 714. Prizes and other expenses in holding contests or exhibitions
- 715. Prizes offered in contests
- 716. Processing fees
- 717. Products for resale
- 718. Professional licensing fees
- 719. Professional Societies Dues
- 720. Profit sharing plans (administration costs)
- 721. Profit sharing plans (employer contribution)
- 722. Programming
- 723. Projector
- 724. Property depreciation
- 725. Property maintenance

DESCRIPTION

- 726. Property management
- 727. Property repairs
- 728. Property transfer fee
- 729. Protective equipment
- 730. Protective Services Association Dues
- 731. Protractor
- 732. Psychiatrist Fees
- 733. Psychoanalyst Fees
- 734. Psychologist Fees
- 735. Publicity - generally speaking, all costs including entertainment, music, etc.
- 736. Publicity and promotion costs
- 737. Publicity expenses
- 738. Radio Ads
- 739. Railroad track maintenance credit
- 740. Rain damage caused by leakage, flooding, etc.
- 741. Ramps for wheelchair access
- 742. Raw material
- 743. Real estate donated for conservation purposes
- 744. Real estate expenses of rental or investment property
- 745. Real estate taxes
- 746. Rebates
- 747. Rebates on sales
- 748. Reception area
- 749. Receptionist
- 750. Reclining Chair (prescribed)
- 751. Reconditioning supplies
- 752. Recording tax
- 753. Recordkeeping for meals and entertainment expenses
- 754. Redecorating
- 755. Refinancing fees
- 756. Refrigerator
- 757. Refrigerator magnets

DESCRIPTION

- 758. Refunds on sales
- 759. Refurnishing, minor items
- 760. Registered Nurse Fees
- 761. Registration fee for IP
- 762. Religious Gifts
- 763. Removal fees
- 764. Renewable electricity production credit
- 765. Renovation cards
- 766. Rent collection expense
- 767. Rent or lease expense
- 768. Rent settlement - cancel lease
- 769. Rental property expense
- 770. Rentals
- 771. Renting of storage or space
- 772. Repackaging
- 773. Repair of business equipment
- 774. Repair of business property
- 775. Repair of personal property used in business
- 776. Repairing of furniture, fixtures, equipment, machinery, and buildings
- 777. Repairs from burglary, arson or vandalism damage
- 778. Repairs to building
- 779. Repayment of supplemental unemployment benefits
- 780. Replacement of personal property used in the business
- 781. Research credit
- 782. Research expense
- 783. Resident Agent Fees
- 784. Retired Senior Volunteer Program (RSVP) payments for supportive services or reimbursements for out-of-pocket expenses
- 785. Roof repairs
- 786. Room Dividers
- 787. Rototiller
- 788. Royalties
- 789. Rubbish removal

DESCRIPTION

- 790. Rugs
- 791. Runner
- 792. Safe
- 793. Safe deposit box rental
- 794. Safe deposit boxes
- 795. Safe deposit boxes rent
- 796. Safe deposit tax
- 797. Safe or storage rental
- 798. Safe-deposit box rental fee
- 799. Safety award
- 800. Safety equipment
- 801. Salaries
- 802. Sales award
- 803. Sales tax
- 804. Sample room
- 805. Savings bonds
- 806. Scanner
- 807. Scientific
- 808. Scientific Gifts
- 809. SCORE payments for supportive services or reimbursement for out-of-pocket expense
- 810. Scotch tape
- 811. Computer Screen
- 812. Screwdriver
- 813. Sculpture
- 814. Secretary
- 815. Section 179 expensing items
- 816. Section 179 deduction (for qualified vehicle.)
- 817. Security
- 818. Seeing-eye dog and maintenance
- 819. Self-employment health insurance deduction
- 820. Self-employment tax, one-half
- 821. Selling expenses, such as:

DESCRIPTION

- 822. Seminars
- 823. Send Out Cards Registration fee
- 824. Senior Companion program payments for supportive services or reimbursement for out-of-pocket expenses
- 825. SEO consulting fees
- 826. SEO research fees
- 827. Services performed by independent contractor
- 828. Services, professional or other necessary for conduct of business
- 829. Set dressing
- 830. Severance pay
- 831. Shelving
- 832. Shipping materials
- 833. Shipping and transportation
- 834. Shop Supplies
- 835. Shows or Plays
- 836. Shredder
- 837. Shredding costs
- 838. Shrinkwrap
- 839. Signs
- 840. Silverware
- 841. Skype phone equipment
- 842. Skype plan
- 843. Slide rule
- 844. Small parts
- 845. Soap
- 846. Social Security taxes paid by employers
- 847. Software design
- 848. Software licenses
- 849. Software manuals
- 850. Software purchased
- 851. Solar panel
- 852. Solar-tube
- 853. Sound system

DESCRIPTION

- 854. Speakers
- 855. Special inventory donations
- 856. Special tax breaks for hurricane victims
- 857. Splints
- 858. Sponsorships
- 859. Sporting and theater events
- 860. Staging costs to dress real estate property for display
- 861. Stair Climber exercise machine
- 862. Stamp taxes for property transfers
- 863. Stamps
- 864. Stapler
- 865. Start-up costs
- 866. State and local government officials paid on a fee basis
- 867. State and local income taxes
- 868. State and local sales taxes
- 869. State gross receipts tax
- 870. State income tax refunds if you did not itemize deductions in the year to which the payments relate
- 871. State sales tax
- 872. State unemployment insurance tax
- 873. State unincorporated business tax
- 874. Stationery and all other office supplies used
- 875. Stationery bike
- 876. Statutory agent fees
- 877. Sticky notes
- 878. Storage boxes
- 879. Storage unit
- 880. Storm damages
- 881. Storm protection costs (wood, tarps, etc.)
- 882. Straight-line depreciation
- 883. Student exchange program
- 884. Student Loan Interest Deduction
- 885. Subcontractors

DESCRIPTION

- 886. Subscriptions to all trade, business, or professional periodicals
- 887. Subscriptions to investment newsletters and online services
- 888. Subscriptions to professional journals and newsletters
- 889. Supplemental Security Income (SSI)
- 890. Supplies
- 891. Supplies, office or laboratory
- 892. Surge protector
- 893. Surgeon Fees
- 894. Swimming pool
- 895. Tangible property tax
- 896. Tape (office)
- 897. Tape measures
- 898. Tape recorders
- 899. Tax audit representation fees
- 900. Tax audit penalties
- 901. Tax return preparation costs
- 902. Tax strategy
- 903. Taxes on property
- 904. Taxes paid by tenant for landlord
- 905. Taxes, all taxes paid except federal income taxes, such as:
- 906. Tea
- 907. Technical Societies Dues
- 908. Technology Support fees
- 909. Telegraph
- 910. Telephones
- 911. Teletype
- 912. Television
- 913. Television adapter to display
- 914. Temporary housing assignment
- 915. Temporary Life Insurance
- 916. Temporary work assignments
- 917. Tenant improvements

DESCRIPTION

- 918. Theater tickets (in certain circumstances)
- 919. Theft loss (cost of goods stolen)
- 920. Tickets to fund-raisers, raffles, and sporting events
- 921. Tires (company owned vehicles)
- 922. Toners
- 923. Toolchest
- 924. Tools purchased for use by employees
- 925. Tools of your trade purchased for use as independent contractor
- 926. Towel service
- 927. Trade Associations Dues
- 928. Trademark design fees
- 929. Trademark filing fees (per category)
- 930. Trademark attorney fees
- 931. Trademark monitoring service fee
- 932. Trademark search fee
- 933. Trade-show banners and booth dressing
- 934. Trade-show exhibition fees
- 935. Training costs
- 936. Transactions entered into for profits
- 937. Trash cleaning fees
- 938. Trash removal fees
- 939. Travel (air fare, train far, cab fare)
- 940. Travel agency fees
- 941. Travel expenses to attend National Guard more than 100 miles from home
- 942. Traveling expenses (includes: meals, tips, telephone, telegrams, laundry and cleaning, entertainment for business purposes)
- 943. Treadmill (in certain circumstances)
- 944. Trucks
- 945. Truss
- 946. Tuition and fees deduction up to \$4,000
- 947. Turntables
- 948. Umbrella (for use in carrying out business)

DESCRIPTION

- 949. Umbrella Insurance
- 950. Unemployment compensation taxes paid by employer
- 951. Unemployment Insurance premiums
- 952. Uniforms furnished to employees
- 953. Universal gym (in certain circumstances)
- 954. Unreimbursed employee business expenses
- 955. Upkeep of property
- 956. UPS courier charges
- 957. UPS fuel surcharges
- 958. Use Tax
- 959. Used clothing and car donations
- 960. Utilities (home office, corporate office)
- 961. Vacation home used as corporate retreat
- 962. Vacuum cleaner
- 963. Venue costs (seminars and events)
- 964. Video camera
- 965. Video equipment (power supply, cables, storage bags, tripods, etc.)
- 966. Video tapes (blanks)
- 967. Visual Effects designer fees
- 968. Volunteer expenses
- 969. Volunteer tax counseling for the elderly
- 970. Volunteers in Service to America volunteers living expense allowances
- 971. Vonage phone
- 972. Vonage plan
- 973. Wages
- 974. Waiting room furniture
- 975. Warehouse and storage charges
- 976. Washing and waxing (vehicles)
- 977. Water (water cooler supplies)
- 978. Water cooler rental
- 979. Website advertising
- 980. Website designer fees

DESCRIPTION

- 981. Website plug-ins
- 982. Website Service
- 983. Wheelchair
- 984. Wind power generator
- 985. Winter energy cost reduction payments to qualified individuals
- 986. Wired Routers
- 987. Wireless card for traveling
- 988. Wireless headsets
- 989. Wireless Routers
- 990. Wiring costs
- 991. Word mark designer fee
- 992. Work clothes and uniforms
- 993. Work opportunity credit
- 994. Work opportunity tax credit
- 995. Work tools and equipment
- 996. Workers' compensation benefits
- 997. Worker's Compensation premiums
- 998. Work-training program payments from state welfare agencies
- 999. World Trade Center relief grants to families
- 1000. Worthless securities
- 1001. Yellow pages
- 1002. Yoga mats