

2012		1065	US	Deductions			13
DEDUCTIONS							ST
NOTE: Enter Employment Credits on Screen 20. Enter Partner Health Insurance on Screen 22.							
Accounting				101			
Advertising				102			
Amortization [O]				103			
Answering service				104			
Auto and truck expense				105			
Bad debts				106			
Bank charges				107			
Commissions				108			
Delivery and freight				109			
Depletion, not oil and gas				110			
Depreciation [O]				111			
Dues and subscriptions				112			
Employee benefit programs				113			
Gifts				114			
Guaranteed Payments (including partner health insurance)		Trade or business		115			
		Capitalized		116			
Insurance				117			
Interest				118			
Janitorial				119			
Laundry and cleaning				120			
Legal and professional				121			
Licenses and permits				122			
Meals and entertainment, in full (50%)				123			
Meals (DOT), in full (80%)				146			
Miscellaneous				124			
Office expense				125			
Organizational expenditures (\$5,000 maximum) [O]				148			
Outside services				126			
Parking and tolls				127			
Postage				128			
Printing				129			
Rents		Real property		130			
		Personal property		144			
Repairs and maintenance				131			
Retirement plans				132			
Salaries and wages				133			
Less: employment credits (enter as positive) [A]				152			
Security				134			
Start-up Costs (\$5,000 maximum)		Federal [O]		149			
		State [O]		249			
Supplies				135			
Taxes		State tax (CA returns only: automatic if using state tax accrual option 1)		136			
		Payroll taxes		145			
		Personal property taxes		150			
		Real estate taxes		151			
		37.____		(60)	137.____		
37.____			137.____				
Telephone				138			
Tools				139			
Travel (fully deductible)				140			
Uniforms				141			
Utilities				142			
						Hash Total	13