



Business Tax Document Checklist

Income

- Gross Receipts
- Other Income
- Refunds
- Interest

Expenses

- Advertising
- Auto Expense
- Bank Charges & Merchant Fees
- Cleaning & Maintenance
- Communications
- Computer & Internet Expense
- Contract Labor
- Contributions
- Credit & Collection Costs
- Desk Fees
- Discounts
- Dues & Subscriptions
- Employee Benefit Programs
- Entertainment*
- Equipment Rental
- Factory Expense
- Fuel
- Insurance
- Interest
- Laundry
- Legal & Professional Fees
- Licenses & Permits
- Meals
- Meetings & Training
- Miscellaneous
- Office Supplies & Expense
- Owners Draw

Expenses Continued

- Payroll Expense
- Payroll Taxes
- Pension, Profit Sharing, ETC Plans
- Per Diem
- Postage & Delivery
- Print & Copy
- Promotion
- Property Taxes
- Referral Fee
- Refunds
- Registration & Application Fee
- Rent
- Repairs & Maintenance
- Salaries & Wages
- Sales Expense
- Sales Taxes
- Security
- Small Tools & Equipment
- Software
- Storage Fee
- Supplies
- Trash Landfill Fee
- Travel
- Uniforms
- Utilities
- Web Fee

*Beginning January 1, 2018 Entertainment is a non-deductible expense.

Subtitle D Sec. 3307

No deductions will be allowed for entertainment, amusement, or recreational activities, facilities, or membership dues relating to such activities or other social purposes. This includes gyms, athletic facilities, or amenities provided to an employee that are primarily personally related that involve property or services not directly related to the employer's trade or business except to the extent that such benefits are treated as taxable compensation to an employee (or includable in gross income of a recipient who is not an employees).