



Schedule C/Single Member LLC

Business Deduction Guidelines

Business Deductions

Contract labor - business related
Business liability insurance
Business licenses
Business loan interest expense
Business gifts
Advertising/marketing/promotion
Bank service charges
Cell phone expense - business related
Dues and subscriptions
Office supplies
Postage and delivery
Printing and reproduction
Computer software programs/subscriptions
Professional development/continuing education
Professional fees - legal, accounting, consulting
Travel expenses - business related (airfare, lodging, car rental, ground transportation, parking)
Meals and entertainment - business related
Auto expenses: company vehicle lease payment, gas, tolls, repairs, maintenance
Rents - Equipment rental, business building rent

Repairs and maintenance - office building
Utilities - office
Property taxes - office
Franchise taxes
New office equipment and furniture
Leasehold improvements on Office

Not Business Deductions

Personal Vacations
Personal Vehicle payments
Artwork - personal
Auto Insurance - unless vehicle is a business vehicle
Personal home expenses
Household employee payments
Pet expenses
Meals and entertainment for personal reasons
Clothing Purchases
Gym memberships
Firearms
Sporting events - not business related
Country club memberships
Massages and spa treatments
Personal medical expenses

Hair cuts
Fines and penalties/citations

Dry cleaning