



Bateman • Larkin
Certified Public Accountants, P.C.

Common Business Expenses

“To be deductible, a business expense must be both **ordinary** and **necessary**. An **ordinary** expense is one that is common and accepted in your field of business. A **necessary** expense is one that is helpful and appropriate for your business. An expense does not have to be indispensable to be considered necessary.” IRS Publication 334.

Accounting	Meals*
Advertising	Miscellaneous
Answering Service	Office Expense
Bad Debts from Sales or Service	Outside Services / Contract Labor
Bank Charges	Parking and Tolls
Car and Truck Expenses (gas, insurance, repairs & maintenance)	Payroll Taxes
Commissions	Postage
Conferences and Continuing Education	Printing
Delivery and Freight	Rent
Dues and Subscriptions (business associations, newspaper, journals)	Repairs
Employee Benefit Programs (health insurance, dental insurance, etc.)	Retirement Plans
Entertainment (non-deductible)	Salaries
Equipment and Furniture	Security
Equipment Lease	Supplies
Insurance	Taxes and Licenses (Tri-met, City and County taxes, etc.)
Interest Expense	Telephone
Internet Service Provider	Tools
Janitorial	Travel
Laundry and Cleaning (uniforms, street attire only when traveling)	Uniforms
Legal and Professional	Utilities
	Wages
	Website

*Tax deduction limited to 50% of the total amount. Document who, where, when and why.

If you have questions regarding whether or not an item is deductible, please do not hesitate to give us a call.