



101 Usual Business Expenses

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| Accounting Services | Depreciation of: | Office Building Repairs |
| Advertising and Promotion | Business Vehicles | Office Equipment Lease |
| Auditing Fees | Computer Software | Office Equipment Maintenance |
| Bad Debts and Other Business Losses | Computer Systems | Office Fax Lines |
| Bank Service Charges | Machinery and Tools | Office Land Maintenance |
| Banking Supplies (checks and deposit slips) | Office Equipment | Office Phone Lines |
| Bookkeeping Services | Office Furniture | Office Security Service |
| Business Books | Dues to Business and Professional Associations | Office Space Rent |
| Business Cards | Education Expenses | Office Supplies |
| Business Envelopes | Employee Benefits Vacation Pay | Office T/P and P/T Expense |
| Business Gifts | Employee Health Insurance | Office Utilities - Water |
| Business Letterhead | Employee Tax Liability | Office Utilities - Electricity |
| Business License | Employee Training Expenses | Office Utilities - Heating |
| Business Meetings Expense | Employee Wages | Post Office Box |
| Business Permits | Employee Water Service | Postage |
| Business Specific Clothing | Employment Ads | Professional Periodicals and Journals |
| Business Uniforms (Cost and Cleaning) | Entertainment and Meals | Professional Services |
| Business Use of Home | Freight and Shipping | Research Expenses |
| Cell Phone Service | Garbage Collection | Safe Deposit Box Fees |
| Cell Phone Supplies | Independent Contractors | Safety Equipment |
| Charitable Contributions | Insurance General Liability | Software (useful life 1 yr or less) |
| Chocolate Supplies | Insurance Professional | Tax Personal Property (equipment) |
| Cleaning Services | Insurance Workers Compensation | Tax Preparation Fees |
| Cleaning Supplies | Inventory | Tax Property (land) |
| Coffee Service | Inventory Labeling | Tax Sales and Use |
| Collection Agency Fees | Inventory Storage | Travel Away from Home |
| Commissions | Investment Fees | Vehicle Fuel and Oil |
| Consultant Fees | Late Payment Fees | Vehicle Insurance |
| Corporate Income Tax | Lawyers | Vehicle Leasing Expense |
| Cost of Goods Sold | Legal Expenses | Vehicle Purchase Interest |
| CPA Fees | Licenses Fees | Vehicle Registration and Licenses |
| Credit Bureau Fees | Loan Fees | Vehicle Service and Repair |
| Credit Card Fees | Loan Interest | Web and Internet Host Services |
| Credit Card Interest | Marketing | Web and Internet Page Creation |

