

Gross Income		Deductions	
1 a Gross receipts or sales		1 Accounting	
b Less returns and allowances		2 Advertising	
c Net sales		3 Amortization	
Cost of Goods Sold		4 Automobile and truck expense	
1 Beginning inventory		5 Bad debts	
2 Purchases		6 Bank charges	
3 Cost of labor		7 Cleaning	
4 Other costs:		8 Commissions	
a Meals and entertainment — 100%		9 Computer services & supplies	
b Less disallowed		10 Credit and collection	
c Depreciation		11 Delivery and freight	
d Amortization		12 Depletion	
e Other (itemize):		13 Depreciation	
_____		14 Discounts	
_____		15 Dues and subscriptions	
_____		16 Employee benefit programs	
_____		17 Equipment rent	
_____		18 Gifts	
_____		19 Insurance	
_____		20 Interest (not investment)	
_____		21 Janitorial	
_____		22 Laundry and cleaning	
_____		23 Legal and professional	
_____		24a Meals/ent—subject to 50% limit.	
_____		b Meals/ent—subject to 80% limit.	
_____		c Meals/ent—NOT subject to limit.	
_____		25 Less disallowed	
_____		26 Miscellaneous	
5 Additional Section 263A costs:		27 Office expense	
a Depreciation		28 Outside services	
b Amortization		29 Parking fees and tolls	
c Other (itemize):		30 Pension and profit sharing	
_____		31 Permits and fees	
_____		32 Postage	
_____		33 Printing	
_____		34 Rents	
6 Total		35 Repairs and maintenance	
7 Less ending inventory		36 Salaries — officers	
8 Cost of goods sold		37 Salaries and wages — others	
9 Gross profit		38 Less employment credits	
Other Ordinary Income (Loss)		39 Security	
1 Net gain (loss) Form 4797		40 Supplies	
2 State tax refund (if cash basis)		41 Taxes and licenses:	
3 Interest on receivables		a State income or franchise taxes	
4 Recoveries of bad debts		b Property taxes	
5 Alcohol fuel credit (Form 6478)		c Payroll taxes	
6 Credit for tax on fuels (Form 4136)		d Less credit from Form 8846	
7 Section 280F recapture		e Other taxes	
8 Taxable insurance proceeds		f Licenses	
9 Section 481 adjustments		g Built-in gains tax allocated to ordinary income	
10 Other (itemize):		42 Telephone	
_____		43 Tools	
_____		44 Training/continuing education	
_____		45 Travel	
_____		46 Uniforms	
_____		47 Utilities	
_____		48 Other deductions (itemize):	
_____		_____	
_____		_____	
_____		_____	
_____		_____	
_____		_____	
_____		_____	
Net Ordinary Income (Loss)		_____	
1 Ordinary income (loss)		_____	