

2018 Income

**INC
1-2**

		2017	2018
1a	Gross receipts or sales		1
1b	Returns and allowances plus any other adjustments		2
2	Cost of goods sold	Enter on Screen A	
4	Dividends	Enter on Screen C	
5	Interest income		3
6	Gross rents		4
7	Gross royalties		5
10	Other income		
	Amount of credit for tax on fuels		6
	Interest income on receivables		7
	Recoveries of bad debts deducted in earlier years		8
	Section 481 adjustments		9
	State tax refund (cash basis)		10
	Taxable income from insurance proceeds		11
	Other (itemize)		12
	Ordinary income from Partnerships	Enter on K1P Screen	
	Tax exempt interest (flows to Schedule K, line 9 and Schedule M-1, line 7 ONLY)		13

2018 Deductions

DED 1-5	Accounting		1	Janitorial		36	
	Advertising		2	Laundry and cleaning		37	
	Automobile and truck expense		3	Legal and professional		38	
	Bad debts		4	Marketing		39	
	Bank charges		5	Meals 50% limited		40	
	Bond repurchase premium		6	Meals 80% limited		41	
	Cash short/over		7	Meals 100% allowed		42	
	Cell phone		8	Meetings		43	
	Clean fuel vehicle deductions		9	Miscellaneous		44	
	Commissions		10	Officer compensation		45	
	Computer		11	Office expense		46	
	Consulting		12	Outside services and contractors		47	
	Contributions		13	Parking fees and tolls		48	
	Qualified conservation contributions		14	Payroll processing expenses		49	
	Credit and collection costs		15	Pension plans, etc		50	
	Delivery		16	Permits and fees		51	
	Depletion		17	Postage/shipping		52	
	Discounts		18	Printing		53	
	Dues and subscriptions		19	Recruiting		54	
	Education and training		20	Rents		55	
	Employee benefit programs		21	Repairs and maintenance		56	
	Entertainment - Deductible		22	Salaries and wages		57	
	Entertainment - Nondeductible		23	Sales		58	
	Equipment rental/lease		24	Security		59	
	Freight		25	Software		60	
	Fuel		26	Supplies		61	
	Gifts		27	Taxes and licenses		62	
	Independent contractor		28	Telephone		63	
	Insurance	General		29	Tools		64
		Building and equipment		30	Travel		65
		Liability		31	Uniforms		66
		Workers' compensation		32	Utilities		67
		Other insurance		33	Waste removal		68
Interest expense		34	Other deductions (itemize)		69		
Internet		35					

Taxes and Licenses

DED 1-5	St/City income taxes		1	Intangible property taxes		7
	St/City franchise taxes		2	Payroll taxes		8
	City income taxes		3	Foreign taxes paid		9
	City franchise taxes		4	Occupancy taxes		10
	Real estate taxes		5	Licenses		11
	Local property taxes		6	Other miscellaneous taxes/licenses		12