

# 2019 Income

INC  
1-2

		2018	2019
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

## 2019 Deductions

DED  
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Accounting		1	Internet		35
Advertising		2	Janitorial		36
Automobile and truck expense		3	Laundry and cleaning		37
Bad debts		4	Legal and professional		38
Bank charges		5	Marketing		39
Bond repurchase premium		6	Meals	50% limited	40
Cash short/over		7		80% limited	41
Cell phone		8		100% allowed	42
Clean fuel vehicle deductions		9	Meetings		43
Commissions		10	Miscellaneous		44
Computer		11	Officer compensation		45
Consulting		12	Office expense		46
Contributions		13	Outside services and contractors		47
Qualified conservation contributions		14	Parking fees and tolls		48
Credit and collection costs		15	Payroll processing expenses		49
Delivery		16	Pension plans, etc		50
Depletion		17	Permits and fees		51
Discounts		18	Postage/shipping		52
Dues and subscriptions		19	Printing		53
Education and training		20	Recruiting		54
Employee benefit programs		21	Rents		55
Entertainment - Deductible		22	Repairs and maintenance		56
Entertainment - Nondeductible		23	Salaries and wages		57
Equipment rental/lease		24	Sales		58
Freight		25	Security		59
Fuel		26	Software		60
Gifts		27	Supplies		61
Independent contractor		28	Taxes and licenses		62
Insurance	General	29	Telephone		63
	Building and equipment	30	Tools		64
	Liability	31	Travel		65
	Workers' compensation	32	Uniforms		66
	Other insurance	33	Utilities		67
Interest expense		34	Waste removal		68
Disallowed interest expense from 2018 Form 8990		71	Other deductions (itemize)		69

## 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