



***Tax
And Business
Service***

Plumbers, Carpenters and other tradesmen			
Professional fees & dues		Equipment & repairs	
Licenses		Electric Drills	
Association Dues		Electric & Manual Saws	
Union Dues		Hammers	
Materials & supplies		Tool Boxes	
Wood, Building Materials and Supplies		Screwdrivers	
Piping, Plumbing Material & Supplies		Flashlight	
Paint, Associated Material & Supplies		Welders	
Work Permits		Pipe Cutters	
Work Boots & Clothing (specific to trade)		Brushes	
Sub-Contract Labor		Spray Painters	
Telephone expenses		Repairs – Equipment	
Cellular & Pager Expenses		Safety Equipment & Glasses	
Continuing education		Power and Hand Tools	
Correspondence Course Fees		Computer and Printer (Special IRS Rules)	
Registration		Auto & truck use (in miles)	
Seminar Fees		Between 1 st & 2 nd Job	
Text Books and Supplies		Between Work Sites	
Training Sessions of Suppliers		Mileage to Continuing Education	
Miscellaneous		Out of Town Work Trips	
Workers Comp. Insurance		Purchasing Equipment & Supplies	
Legal & Accounting Fees		Parking Fees & Tolls (\$)	
Advertising		Personal Miles on Work Vehicle	
Liability Insurance		Cost of Vehicle	
		Travel – out of town	
		Airfare	

Do not forget to retain your receipts!

Plumbers, carpenters and other tradesmen (pg. 2)

Plumbers, carpenters and other tradesmen (pg. 2)			
		Travel – out of town cont.	
		Car Rental	
		Parking	
		Bus, Taxi, Train, & Subway	
		Lodging (do not combine with meals)	
		Meals (do not combine with lodging)	
Do not forget to retain your receipts!			