



**TAX DEDUCTIONS FOR
 CONSTRUCTION INDUSTRY
 EXPENSES**

Use this form to summarize and organize your tax-deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one, which is customary in your particular line of work. A necessary expense is one, which is appropriate, but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source. Please also use the auto expense worksheet and/or office in the home worksheet if applicable.

Pre-Construction Expenses	
Contractors Bonds	\$
Fees/Permits	
Hook-up fees	
Office/Trailer set-up	
P.O. Box rental	
Porta-Potty rental	
Site preparation	
Theft Insurance, on-site	
Tool Belt/Bags	
Truck tool box/lumber rack	
Other: _____	

Equipment Purchases*	
Answering machine	\$
Calculator	
Cell Phone	
Computer equipment	
Copy machine	
Fax machine	
Pager	
Printer	
Recorder	
Telephone	
Other: _____	

Professional Fees & Dues	
Chamber of Commerce	\$
Legal & Professional services	
Licenses/renewals	
Professional Publications	
Professional Fees & Dues	
Other: _____	

Supplies & Expenses	
Advertising	\$
Alarm Service	
Attorney fees	
Bank charges	
Briefcase	
Business meals (100% of expense)	
Business cards & Letterhead	
Clerical service	
Computer software & supplies	
Contract services	
Courier service	
Delivery/Freight expenses	
Employment seeking expenses	
Entertainment/Promotion	
Equipment rentals	
Equipment repairs	
Meetings	
Malpractice, public liability insurance	
Office expenses	
Photocopy expenses	
Postage	
Referral fees	
Rent	
Subcontracts	
Website expenses	
Other: _____	

Telephone Expenses	
Cellular service	\$
Fax transmissions	
Internet	
Payphone	
Telephone/pager	
Other: _____	

Continuing Education	
Correspondence course fees	\$
Materials, supplies & textbooks	
Seminar fees	
Other: _____	

Auto Travel - Local & Travel - Out of Town	
See Automobile Expenses Worksheet	
Other: _____	

*** Please list equipment purchases over \$200 on the back of this sheet with the date placed in service and its cost.**