

Plumber, Electricians & Tradesmen

Professional Fees & Dues

Licenses	\$	Union Dues	\$
Association Fees	\$	Other	\$
Materials & Supplies		Equipment & Repairs	
Wood & Building Materials	\$	Electric Drills	\$
Piping & Plumbing Materials	\$	Electric & Manual Saws	\$
Paint & Associated Materials	\$	Hammers	\$
Work Permits	\$	Tool Boxes	\$
All Building Supplies	\$	Screwdrivers	\$
All Plumbing Supplies	\$	Flashlights	\$
All Painting Supplies	\$	Welders	\$
Screws & Nails	\$	Pipe Cutters	\$
Work Boots & Clothing	\$	Brushes	\$
Sub-Contractor Labor	\$	Spray Painters	\$
Other	\$	Repairs (Equipment)	\$
Other	\$	Safety Equipment & Glasses	\$
Telephone Expenses		Power & Hand Tools	\$
Paging Service	\$	Computer and Printer	\$
Pay Phone & Toll Calls	\$	Other	\$
On-Line Services	\$	Auto & Truck Use (In Miles)	
Cell Phone Calls	\$	Between 1st & 2nd Job	mi.
Other	\$	Between Locations	mi.
Other	\$	Continuing Education	mi.
Continuing Education		Out of Town Business Trips	mi.
Correspondence Course Fees	\$	Purchasing Equipment & Supplies	mi.
Correspondence Courses	\$	Personal Miles (Work Auto)	mi.
Registration Fees	\$	Cost of Auto	mi.
Seminar Fees	\$	Parking Fees/ Tolls	\$
Text Books & Supplies	\$	Other	mi.
Training Sessions of Suppliers	\$	Out of Town Travel	
Other	\$	Airfare	\$
Miscellaneous		Car Rental/ Parking Fees	\$
Worker's Comp. Insurance	\$	Cleaning & Laundry & Hotel Tips	\$
Legal & Accounting Fees	\$	UBER/Lyft/Taxi/Misc. Transportation	\$
Advertising & Marketing	\$	Lodging (Meals not included)	\$
Liability Insurance	\$	Meals (Lodging not included)	\$
Other	\$	Cell Phone	\$

Deductions are only allowed for items necessary for BUSINESS USE ONLY, not personal use

