

Deduction Quick List for Owner Operators

Administrative Fees - Business Costs - Office Supplies

Accounting Services	ATM Fees, Bank Fees	Broker Fees
Calculator	Comdata, Comcheck	Co-Driver, Lumpers
Clipboard	Computer Supplies	Credit Card Fees
Envelopes	Fuel Card Fees-	Ledger Book
Legal Coasts	Paper	Pens, Ruler
Photocopies & Faxes	Postage, FedEx, TripPak	Receipt Book
Software (business only)	Stapler & Staples	Transaction Fees

Communications

CB Radio, Repairs, Antennas, Cables	Cell Phone & Accessories	Pager
PhoneCards, Home Phone (business)	Qualcomm, Satellite, Internet	Radios (XM, Sirius)

Insurance

Bobtail, Liability	Cargo Insurance, Cargo Claims	Disability
Health, Dental, Vision	Occ./Acc. -Work Comp	Physical Damage

Miscellaneous

Education	Magazines	Memberships
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Permits, Licenses, Fees

Door Signs, Decals, Lettering	Fuel Taxes & Road Taxes	FHUT/2290
IRP, Licenses, & Permits	Parking, Scales	Tolls, Pre-Pass

Personal

CDL Fees	Caps, Coats, Shirts	Showers
Eye Exams, Glasses, Sunglasses	Gloves, Coveralls	Drug Test
Mileage on Personal Vehicle	Uniforms	Laundry
Safety Shoes/Boots	Motels	Raingear

Tractor Expenses - Exterior & Under the Hood

Chains, Tarps, Pallets, Bungee Cords	Chrome	Coolant, Anti-Freeze
Fuel & Additives, Filters	Headache Rack	Kingpin Lock, Padlocks
Load-Locks	Oil, Lube	Power Washer
Repairs, Parts, Labor	Shop Equipment, Power Cords	Tires & Repairs
Trailer & Tractor Wash	Vacuum	Wax

Tractor Expenses - Interior

Accessories	Air Fresheners	Alarm Clock
Appliances	Atlas & Maps	Bedding
Electric Blanket, Bunk Heater	Camera & Film	CD Player
Cleaning Supplies	Coffee Pot	Coolers
Crock Pot	DVD Player	Flashlight, Batteries
Flyswatter	Hangers	Hoses, Cables
Ice Scraper	Luggage	Microwave
Paper Towels	Refrigerator	Rugs, Floor Mats
Seat Covers & Cushions	Storage	Thermos
Tools (hand & power)	Trash Bags	TV, VCR