

BUSINESS EXPENSE CATEGORIES

Tax Reference & Internal Accounting Chart

Fiscal Year: 20____
Reference Template v1.2

CATEGORY	DESCRIPTION & EXAMPLES	TAX DEDUCTIBLE?
Operations & Rent	Office lease, utilities (electric, water, gas), security services, coworking memberships.	Fully
Marketing & Advertising	Social media ads, SEO services, print business cards, website hosting, email marketing tools.	Fully
Travel & Lodging	Airfare, hotels, tolls, parking, and taxi/rideshare fees for business trips.	Fully
Meals & Entertainment	Client dinners, office snacks, staff holiday parties.	Usually 50%
Professional Services	Legal fees, CPA/accounting, bookkeeping, business consulting.	Fully
Office Supplies	Stationery, printer ink, postage, small electronics, cleaning supplies.	Fully
Software & Subscriptions	SaaS platforms (Slack, Zoom), CRM tools, industry journals, professional dues.	Fully

CATEGORY	DESCRIPTION & EXAMPLES	TAX DEDUCTIBLE?
Insurance	<i>General liability, workers comp, professional indemnity, commercial auto.</i>	Fully
Education & Training	<i>Workshops, certifications, seminars, business-related textbooks.</i>	Fully
Payroll & Labor	<i>W2 wages, contractor fees (1099), payroll taxes, employee benefits.</i>	Fully

STANDARD ACCOUNTING CODES REFERENCE

6000 - General Expenses 7000 - Payroll Expenses 8000 - Other Income/Expense