

2026 Business Tax Deduction “MEMORY JOGGER”

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BACKGROUND

The expenses listed here are not necessarily deductible by every small or home-based business owner, but ALL of these expenses can be deductible by some people – some of the time – depending on the nature of the business. This is not a complete and exhaustive list due to the endless variety of business activities.

The general rules for deducting business expenses are set forth in Code section 162. They are:

1. The expense must be incurred for the purposes of earning income,
2. The expense must be ordinary and necessary to the success of the business, and
3. The expense must be reasonable given the nature of the business.

Within this context, there is an endless list of potentially deductible expenses. But one of the most common reasons small business owners lose out on tax deductions is by *forgetting to claim them*. To help mitigate this problem, I've prepared a detailed list of expenses that are potentially deductible, depending on the nature of your business.

NOTE: *The tax code changes regularly, and often, multiple times each year. As such, the status of a particular deduction (such as business meals, for example) can and does change. Therefore, you should consult an experienced tax professional to determine which deductions may apply to your particular tax situation.*

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List of Potentially Deductible Business Expenses

Accounting and tax preparation fees	Education and training for expenses yourself and your employees
Advertising and promotional costs	Employee awards
Alarm and security systems	Employee wages, benefits, and bonuses
Amortization	Equipment purchases
Attorney's fees and costs	Equipment leases
Auto expenses (business use)	Equipment repairs and improvement
Bad debts (in certain cases, and must be uncollectable)	Exhibits for publicity and trade shows
Banking fees and charges	Family members' wages
Board meetings	Fees and costs for trade shows
Building permits, fees, licenses, and inspections	Freelancers
Building repairs and maintenance	Freight and shipping costs
Business association membership dues	Fringe benefits for employees
Business licenses, fees, and permits	Furniture and fixtures used in business
Business loan fees and interest	
Business meals (some)	Gifts (\$25 per person limit)
Business start-up costs (spread over a period of time)	Group insurance (if qualifying)
Business travel	
Cafeteria health-insurance plan	Health insurance premiums
Cell phones used for business	Health expenses (if not reimbursed)
Charitable business donations	Home office deductions (based on percentage of business use)
Cleaning and janitorial supplies and services	
Collection expenses	Independent contractors
Communication tools, equipment, and software	Interest on business loans, credit cards, etc
Commissions paid to outside parties	Internet subscription, hosting, and related services
Computers and tech supplies	
Computer software and repairs	Investment advice and fees
Conferences, seminars, and conventions	
Consulting fees and costs	Janitorial services
Continuing education for yourself or employees	
Contract labor	Lease fees and expenses
Conventions and trade shows	Legal fees, court costs, and related expenses
Costs of goods sold	License and registration fees
Credit card fees	Losses due to theft
Depreciation	
Dining during business travel	Management fees
Donations	Marketing, advertising, and promotional costs
Dues and subscriptions for business-related groups and publications	Materials
	Maintenance
	Merchant processing fees
	Mortgage interest on business property
	Newspapers and magazines
	Office supplies, materials, and expenses
	Order fulfillment equipment, materials, and services
	Outside services for any business function

Payroll fees and taxes for employees
Payment processor fees
Parking and tolls
Pension plans
Postage, shipping, and delivery costs
Printing and publications
Professional development
Professional association dues
Publicity fees and costs
Prizes for contests

Real estate-related expenses
Rebates given on sales
Rent or lease payments
Research and development
Retirement plans
Returns, refunds, and allowances
Royalties

Safe-deposit box
Salaries and compensation generally
Samples for sales promotions
Security and alarm costs
Software and online services
Storage rental fees
Subcontractors

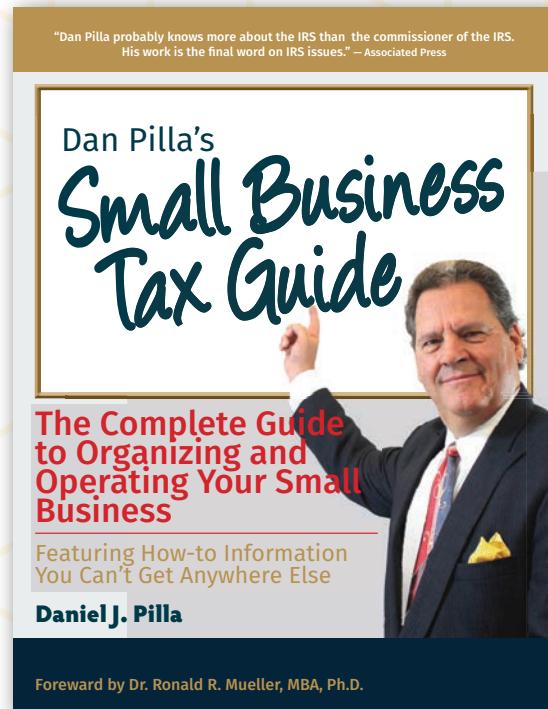
Taxes, including state and local taxes
Tax preparation, compliance, and resolution fees and costs
Telephone
Temporary services
Tools and equipment
Trade journals and magazines
Travel for business

Utilities (other than home office)
Vehicle business-use expenses
Vendor's license
Virtual assistants

Website design and hosting fees
Workers compensation insurance

For more details on business expenses generally, and certain specific expenses, such as home office, business travel and meals, see **Dan Pilla's Small Business Tax Guide**.

You may also consult IRS **Publication 535, Business Expenses**. The publication is available at www.irs.gov.



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