

# Small Business Deductions Checklist



## Business startup & organization expenses

Up to \$5,000 of startup cost can be expensed\*



## Rent & mortgage deductions

### Home office\*\*

#### Dedicated office building

All business costs 100% deductible

- Rent/Leasing Costs
- Property tax
- Mortgage interest (over length of lease or life of building)
- Repairs and Maintenance\*\*\*

#### Utility Bills

- Broadband (Internet)
- Mobile phone
- Electricity
- Gas
- Landline phone (business dedicated)
- Water
- Sewage
- Trash collection

#### Office Furniture Expenses\*\*\*\*

- Desktops computers
- Laptops
- Tablets
- Monitors
- Printers
- Mouse/keyboard
- Data storage devices (USB)
- Other computer expenses

#### Office Software Expenses\*\*\*\*

- Purchase of software applications
- Subscription costs
- Cost to train employees on new system
- Website hosting costs

\*Expenses over \$5,000 are amortized over 180 months. Consult with your Tax Professional for more rules.

\*\*See IRS simplified tool for home office deduction.

\*\*\*Leasehold improvements to building is not an expense and instead gets capitalized and amortized over the length of the lease.

\*\*\*\*Depending on the dollar amount of the company's capitalization policy, some Furniture and Software will be considered Fixed Assets and depreciated/amortized over time.

# Checklist PDF For Small Business Owners Proven Strategy For Selling

**RC Schank**



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