Accounting/Tax preparation Explain This Advertising Explain This Bank charges Explain This Business gifts Explain This Commissions Explain This Credit/Collection Explain This Computer services/supplies See Examples Delivery/Freight Explain This Discounts given Explain This Dues/Subscriptions Explain This Energy Efficient Commercial Buildings Deduction Explain This **Equipment Rental** Insurance premiums (other than health and medical) Explain This Interest expense Explain This Janitorial/Cleaning Laundry Explain This Legal/Professional fees Explain This Office expenses Explain This Office parking Explain This Printing/Copying Postage/Messenger Repairs and maintenance See Examples Security Supplies Explain This Telephone Tools Training/Education Business travel expenses Explain This Uniforms **Utilities Explain This**