

## **Administrative Fees/Business Costs/Office Supplies**

Accounting Services  
ATBS Business Services  
ATM Fees, Bank Fees  
Broker Fees  
Business Credit Card Fees  
Calculator  
Comdata, Comcheck Fees  
Co-Driver, Lumpers  
Clipboard  
Computer Supplies  
Credit Card Fees  
Envelopes  
Fuel Card Fees  
Interest on Business Loan  
Interest on Business Credit Card  
Laptop, Tablet, Desktop  
Ledger Book  
Legal Costs  
Paper, Pens, Ruler  
Photocopies & Faxes  
Postage, FedEx, TripPak  
Receipt Book  
Software (Business Only)  
Stapler & Staples  
Transaction Fees

## **Communications**

Repairs, Antennas  
Cell Phone & Accessories  
Phone Cards  
Qualcomm, Satellite, Internet  
Radios (Sirius XM)  
CB Radio

## **Insurance**

Bobtail/Liability  
Cargo Insurance & Claims  
Dental, Health, Vision

Occ./Acc. - Work Comp  
Physical Damage

## **Miscellaneous**

Professional Magazines  
Memberships

## **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 with company logo, if required  
Drug Test  
Eye Exams, Glasses, Sunglasses  
Gloves, Coveralls  
Laundry  
Business Mileage on Personal Vehicle  
Motels  
Rain Gear  
Safety Shoes/Boots  
Showers  
Uniforms, if required

## **Tractor Expenses - Exterior & Under the Hood**

Chains, Tarps, Pallets  
Bungee Cords  
Chrome  
Cleaners & Wax  
Coolant  
Anti-Freeze  
Fuel Additives & Filters

Headache Rack  
Kingpin Lock, Padlocks  
Load-Locks  
Oil, Lube  
Power Washer  
Repairs, Parts, Labor  
Tires & Repairs  
Shop Equipment & Electric Cords  
Trailer Wash, Tractor Wash  
Vacuum

## **Tractor Expenses - Interior**

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

\* The above list is not comprehensive. All business expenses must be ordinary and necessary. The IRS defines an ordinary business expense as "one that is common and accepted in your trade or business" and necessary as "one that is helpful and appropriate for your trade of business." For questions on tax deductions, call the ATBS tax professionals at 888-640-4829.