

### **Common Business Expenses:**

Accounting/Bookkeeping/Legal Fees  
Advertising/Promotion  
Bad Debts  
Bank Charges & Interest  
Business Fees/Licenses/Permits  
Depreciation  
Donations  
Equipment Rental  
Freight, Delivery, Postage, Duty  
Fuel, oil  
Insurance Business/Liability  
Insurance - Life & Disability  
Interest on Long Term Debt  
Meals & Entertainment  
Meals & Entertainment Travel  
Office Supplies  
Parts  
Rent - shop, office, etc.  
Repairs & Maintenance  
Small Tools under \$500  
Subcontractors  
Supplies  
Training/Education  
Telephone  
Telephone - Cell  
Travel Expenses  
Wages  
WCB Expense  
Vehicle Expenses - Gas/Oil  
Vehicle Expenses - Insurance  
Vehicle Expenses - KM Reimbursement  
Vehicle Expenses - Loan Interest  
Vehicle Expenses - Maintenance  
Vehicle Expenses - Registration

### **Assets:**

Tools over \$500  
Office equipment  
Computer equipment  
Machinery  
Vehicles - trucks, cars, semi, etc  
Trailers  
Airplanes, helicopters  
Heavy equipment  
Buildings - shop, shed, rental property

**Home Office Expenses:**

Electricity

Heat - oil, wood

Insurance

Maintenance

Property Tax

Mortgage Interest

Water

Rent - home

Utilities