

List of Deductions:

- **Fuel for the truck**
- **Fuel for a refrigerated trailer**
- **Repairs and Maintenance on the truck or trailer owned or leased by the owner/operator**
- **Licenses for the truck or trailer**
- **Lodging while on layover (does not include sleeping in the truck)**
- **Insurance for truck**
- **Extra driver pay**
- **Tires and tire repairs**
- **Towing Charges**
- **Loaders**
- **Scales**
- **Faxes**
- **Showers**
- **Parking**
- **Office Supplies used to operate business**
- **Lease of truck or trailer**
- **Interest Expense on Note for Truck if not a true lease**
- **Depreciation on Truck or Trailer if not a true lease**
- **Accounting fees and tax preparation fees**
- **Food while on the road or a per diem amount in lieu of actual receipts based on the number of days on the road. (If you are good about saving receipts you may find out actual receipts are better.)**
- **Comdata charges/check cashing charges**
- **Cell Phone Charges**
- **Long Distance Calling cards**
- **Satellite rental**
- **Wi-Fi connection charges**

Air freshener	Ether
Armor All	Flashlight
Alarm clock	Floor mat
Antennas	Fly swatter
Atlas or road maps	Film developing
Batteries	Film for damage claims
Ben Gay	First aid supplies
Blankets	Fumigate trailer
Boots (safety or waterproof)	Gloves
Boot repairs	Hammer
Briefcase	Hand cleaner
Brooms and dust pans	Hangers
Buffer	Hard hat
Bunk Heaters and Fans	Ice
Cleaning supplies for truck	Jack strap
Cab curtains	Lap desk
Calculator	Laundry bag
Camera	Laundry detergent
CB Radio and repairs	Liquid paper
Cigarette lighter plug-ins	Load locks
Coffeemaker	Lock
Cooler	Log book covers
Cooler Motor	Magnifying glass
Copies	Maps
Crow Bar	Map lamp
Circuit Tester	Metal shelves
Disinfectant	Money order charges
De-Icer	Paper clips
Duct Tape	Paper/notebook
Drivers License (CDL)	Paper towels
Electrical Tape	Parking
	Pencils/pens
	Phone
	Physical (DOT)
	Pillow

Power Booster
Power Cords
Rain gear
Razors
Receipt Book
Refrigerator
Safety Equipment (flares, cones, etc.)
Seat Covers
Sewing Kit
Shaving Kit
Shift Grip
Showers
Sleeping Fan
Sleeping Bags
Storage for truck and trailer
Sunglasses
Thermal Underwear
Thermos
Tissues
Tie-Downs
Trash Bags
Truck Cables
Tolls
Tools
Towing
Truck Wash
Truck Magazines
Uniforms & Alterations
Portable Vacuum
Watch
WD-40
Window screen