



Business Deductions

Whichever way you elect to structure your business, as a legitimate, licensed business operation you may qualify to have some direct business expenses applied as tax deductions. Contact a tax authority to determine exactly what is, and what is not allowed for your own particular situation.

Deductions may include items like:

- ❖ Business license fees
- ❖ Safe food handler training, testing & license fees
- ❖ Training directly related to your business
- ❖ Travel – for training & testing
- ❖ Legal fees
- ❖ Mileage
- ❖ Home office
- ❖ Telephone
- ❖ Recipe testing
- ❖ Grocery – food, wraps, utensils
- ❖ Client gifts
- ❖ Advertising
- ❖ Insurance for business
- ❖ Business subscriptions & professional organization dues
- ❖ Uniforms
- ❖ Equipment purchased for the business
- ❖ Postage
- ❖ Donations of service

Your CPA or tax consultant will better define the scope of deductions for you.

Regardless, excellent record keeping efforts will be required. A receipt with no name, description or association to an event or your business will be worthless. Be sure to record what you spent, for what client or event and any other details to justify that expense.

NOTE: *The Culinary Business Institute is NOT a substitute for a tax professional. Please seek qualified legal advice. And over time the IRS does make adjustments to partnership agreements, wording and abilities. Our information is current to the best of our knowledge, however, if you elect a partnership, you are highly advised to do further research.*