



## HAIRSTYLIST/MANICURIST DEDUCTIONS

### **MISCELLANEOUS**

Business Cards  
Public Relations/Photos  
Refreshments for Customers  
Client Gifts (\$25/client)  
Office Supplies  
Postage  
Rent  
Employees  
Laundry  
Cleaning Expenses

### **TELEPHONE**

Telephone  
Cellular Phone

### **EQUIPMENT AND SUPPLIES**

Hairdryers, Drills, etc.  
Hair Products  
Nail Products  
Miscellaneous Supplies  
Equipment Repairs/Rental

### **PROFESSIONAL**

Dues and Professional Fees  
Liability Insurance  
Legal and Accounting Fees  
Licenses  
Memberships  
Business Tax  
Publications