Business Deductions Cost of Goods Sold, Dues & Memberships, Education & Research

Expense Category	What goes under this category	Amount:
Cost of Goods Sold	CD Assembly (music, art or work with the intent to resell)	
Cost of Goods Sold	Construction Material	
Cost of Goods Sold	Freight In	
Cost of Goods Sold	Manufacturing Supplies & Materials	
Cost of Goods Sold	Purchases for Resale	
Cost of Goods Sold	Recording Costs	
Dues & Memberships	Club Memberships	
Dues & Memberships	Dues	
Dues & Memberships	Gym Membership	
Dues & Memberships	Initiation Dues & Fees	
Dues & Memberships	Memberships	
Dues & Memberships	Professional Memberships	
Dues & Memberships	Union Dues	
Education & Research	Acting Lessons	
Education & Research	Admission Fees (to movies, concerts, museums, trade shows, etc)	
Education & Research	Cable TV	
Education & Research	Classes	

Education & Research	Conditioning	
Education & Research	Continuing Education	
Education & Research	Conventions	
Education & Research	Courses	
Education & Research	Dance Lessons	
Education & Research	Education	
Education & Research	Movie Admission	
Education & Research	Research	
Education & Research	Research & Development	
Education & Research	School	
Education & Research	Seminars	
Education & Research	Singing Lessons	
Education & Research	Workshops	