



## Miscellaneous Deductions

Miscellaneous non-reimbursed employee business expenses and deductions are often the most difficult to remember at tax time. Plus, in most cases, **only your miscellaneous deductions that exceed two percent (2%) of your adjusted gross income are deductible**. Did you incur any of the following non-reimbursed expenses?

- Professional Dues to chambers of commerce, professional societies, and unions.
- Employer required safety equipment used for your work.
- Business travel, transportation, entertainment, and gift expenses.
- Uniforms or other specifically required work wear not suitable for wearing outside the workplace, and the cost of cleaning them.
- Depreciation on a *required* computer or cell phone.
- Job-search expenses in your *present* occupation.
- Licenses and regulatory fees, as well as occupational taxes.
- Passport for a business trip.
- Subscriptions to professional journals and trade magazines related to your work.
- Tools and supplies used in your work.
- Damages paid to a former employer for breach of an employment contract.
- Business liability and malpractice insurance premiums.
- Home office required or allowed by your employer and used regularly and exclusively for the job.
- Education that maintains or improves our job skills or is required by your employer.
- Legal fees related to doing or keeping your job, and protecting or collecting taxable income.
- Medical examinations required by an employer.
- Tax preparation fees.
- Safe deposit box.
- Transportation costs for going between job locations (not from home to job or vice versa).

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ALL FEES PAYABLE AT TIME OF SERVICE OR PRIOR TO E-FILING • CASH, CHECK, CREDIT CARD