



Professional Deductions

△ Joint Filers: If both are using this worksheet, each person should complete their OWN copy.
Do NOT combine expenses. Also use Equipment and / or Out of Town Worksheets as needed.

Please round all amounts to the NEAREST \$1.00.

(For example, enter \$42 for a deduction of \$42.49. Enter \$43 for a deduction of \$42.50)

Name:

Tax Year:

Resumés and Promotion	\$	Include design portfolios, biz cards, website design & maintenance.
Office Expenses	\$	Postage and shipping; stationery, pens, toner, etc.... think Staples.
Equipment and Tool Repairs	\$	
Professional Tools and Supplies	\$	Small tools, books, CDs, or any other necessary job materials.
Business Meals	\$	Must keep thorough records of who, when, & why. Those treated should ideally be in a position to provide future employment, or it must be a "working meal" with those involved in a current project.
Union and Trade Membership Dues and Fees	\$	Annual dues, working dues (from final pay stubs), initiation fees.
Trade Publications*	\$	Print or online industry publications or subscriptions, job sites, etc.
Professional Wardrobe	\$	Uniforms or special footwear <u>only</u> - <u>no</u> "streetwear" allowed.
Job Search Transportation*	\$	Public transit and cabs to/from in-town job interviews & unpaid gigs.
Business Gifts	\$	Opening/closing nights, etc. - limited to \$25/person/year .
Professional Viewing	\$	Per IRS, cost MUST be connected to a specific job or potential job - no general entertainment allowed.
Training	\$	Classes, seminars, or books to improve or maintain <u>current</u> job skills.
Accessories	\$	Small electronics, etc. under \$100 per item.
Online Services	\$	Cloud storage; work-related subscriptions, etc.
Misc.	\$	For:
Misc.	\$	For:
Misc.	\$	For:

Note: Items marked with an (*) above may not be "receiptable" - keep diary entries or use weekly averages.

Cellphone / Internet	Service	Annual Cost	x Business Use	Deduction
Estimate % of business use based on career usage...	Cellphone	\$	%	\$
20-80% is generally OK.	Internet Access	\$	%	\$

➡ **NOT DEDUCTIBLE (As per IRS Reg.): Health club memberships, commuting expenses, business attire.**