



# INTRODUCTION

In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation.

**IMPORTANT** – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA). However, not all states conformed to TCJA and these items may still be deductible on your state tax return.

## PROFESSIONAL FEES & DUES:

Association Dues	
House Dues (Sibla 1980, CA9) 611 F2d 1260, 80-1 USTC	
Union Dues	
Other: _____	
Other: _____	

## UNIFORMS & UPKEEP:

Alterations	
Boots	
Cleaning	
Emblems	
Gloves	
Hat	
Helmet	
Jacket	
Laundry	
Pants	
Repairs	
Shirts	
Shoes	
Ties	
Whistle	
Other: _____	

## TELEPHONE EXPENSES:

Cellular Calls	
Paging Service	
Phone Cards	
Toll Calls	
Other: _____	

## AUTO TRAVEL:

Between 1st & 2nd Job (mi)	
Between Stations (mi)	
Continuing Education (mi)	
Out-of-Town Business Trips (mi)	
Library (mi)	
Purchasing Equipment & Supplies (mi)	
Uniform Cleaning & Maintenance (mi)	
Parking Fees (\$)	
Tolls (\$)	
Other: _____	
Other: _____	

## SUPPLIES & EXPENSES:

Answering Machine	
Batteries	
Beeper	
Binoculars	
Briefcase	
Flashlight	
ID Case	
Key Strap	
Map Book	
NoteBook	
Pager	
Polish	
Recorder	
Repairs - Equipment	
Safety Equipment	
Safety Glasses	
Tapes - Recording	
Other: _____	
Other: _____	

## CONTINUING EDUCATION:

Correspondence Course Fees	
Materials & Supplies	
Registration	
Seminar Fees	
Supplies	
Textbooks	
Training Sessions	
Other: _____	

## OUT-OF-TOWN TRAVEL:

Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking	
Porter, Bell Captain	
Taxi, Uber, Lyft & similar	
Telephone Calls (including home)	
Train	
Other: _____	

## MISCELLANEOUS EXPENSES:

Errors and Omissions Insurance	
Job Seeking	
Legal (Protection and production of taxable income)	
Liability Insurance	
Professional Subscriptions	
Other: _____	
Other: _____	
Other: _____	