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.

TRAVEL - OUT-OF-TOWN:

Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Laundry Supplies	
Locker Fees	
Lodging (do not combine with meals)	
Meals - Actual Cost (do not combine with lodging)	
Number of Days Away from Home	
Parking	
Taxi, Uber, Lyft & similar	
Telephone	
Tips, Porter, Baggage Handling etc.	
Tolls	
Toiletries	
Train	
Other: _____	
Other: _____	

OFFICE EXPENSES:

Fax Expenses	
FedEx, UPS, etc.	
Office Supplies	
Postage	
Secretarial	
Stationery	
Other: _____	
Other: _____	

SUPPLIES:

GPS	
Ice Chest	
Maps	
Map Book	
Thermos	
Tools	
Trade Publications	
Uniform	
Uniform Cleaning	
Uniform Repairs	
Other: _____	
Other: _____	
Other: _____	

COMMUNICATION EQUIPMENT:

Beeper	
Cellular Phone	
Citizens Band Radio	
Long Range Communications	
Radio	
Weather Receiver	
Other: _____	

FEES & DUE:

Association Dues	
License	
Security Bond	
Travel Card Fees	
Union Dues	
Other: _____	
Other: _____	

SAFETY EQUIPMENT:

Apron	
Back Supporter (Belt)	
Batteries	
Fire Extinguisher	
First Aid Kit	
Flares	
Flashlight	
Glasses - Safety	
Glasses - Sun	
Gloves - Driving	
Gloves - Work	
Seat Cushion	
Shoes/Boots - Safety	
Other: _____	
Other: _____	
Other: _____	

MISCELLANEOUS EXPENSES:

Business Cards	
Insurance - Business	
Legal & Professional Services	
Publications - Trade	
Subscriptions	
Testing - Job-Related	
Other: _____	
Other: _____	
Other: _____	
Other: _____	
Other: _____	
Other: _____	