

A deduction for a military uniform must be reduced by any nontaxable allowance received for the uniform.

#### Lobbying Expenses

Expenses to influence legislation are not deductible. **Exceptions:**

- Expenses for attempting to influence the legislation of any local council or similar local government, including an Indian tribal government.
- Up to \$2,000 per year (not counting overhead expenses) for in-house expenses to influence legislation or communicating directly with a covered executive branch official.
- Expenses of a professional lobbyist in the trade or business of lobbying on behalf of another person.

#### Residential Telephone Line

The cost of local telephone service for the first telephone line into a taxpayer's residence is not deductible, even if it is used in a trade or business. Any added charges for business use are deductible, such as the cost of a second line, fax line, long distance, voice mail, internet service, etc.

#### Unclaimed Reimbursements

If a taxpayer is entitled to be reimbursed by his or her employer for job-related costs but does not put in a claim for reimbursement, the costs are not deductible.

#### Travel Expenses

Travel expenses are ordinary and necessary expenses incurred by a taxpayer while on temporary travel away from his or her tax home for business purposes. A taxpayer travels away

from his or her tax home if the taxpayer's business duties require an absence from home that is substantially longer than a day's work, and the taxpayer needs sleep or rest to meet the demands of the work while away from home. The tax home includes the entire city or general area in which the taxpayer's business is located.

**Standard meal allowance.** A taxpayer can substantiate meal and incidental expenses with a standard meal allowance (\$46 per day from October 1, 2014 through September 30, 2015). Additional amounts may apply for certain high-cost localities, based on IRS Publication 1542, *Per Diem Rates*.

**Lodging.** Although an employer can reimburse an employee tax free for qualified lodging at per diem rates, for an employee or self-employed individual, only actual expenses are allowed for lodging.

#### Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 70½.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of \$5,000.

This brochure contains general information for taxpayers and should not be relied upon as the only source of authority. Taxpayers should seek professional tax advice for more information.

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# Itemized Deductions Job Expenses

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