



# IRS Summertime Tax Tip 2015-09: Keep Track of Miscellaneous Deductions

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IRS Tax Tips

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### Keep Track of Miscellaneous Deductions

Miscellaneous deductions can cut taxes. These may include certain expenses you paid for in your work if you are an employee. You must itemize deductions when you file to claim these costs. So if you usually claim the standard deduction, think about itemizing instead. You might pay less tax if you itemize. Here are some IRS tax tips you should know that may help you reduce your taxes:

**Deductions Subject to the Limit.** You can deduct most miscellaneous costs only if their sum is more than two percent of your adjusted gross income. These include expenses such as:

- Unreimbursed employee expenses.
- Job search costs for a new job in the same line of work.
- Some work clothes and uniforms.
- Tools for your job.
- Union dues.
- Work-related travel and transportation.
- The cost you paid to prepare your tax return. These fees include the cost you paid for tax preparation

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software. They also include any fee you paid for e-filing of your return.

**Deductions Not Subject to the Limit.** Some deductions are not subject to the two percent limit. They include:

- Certain casualty and theft losses. In most cases, this rule applies to damaged or stolen property you held for investment. This may include property such as stocks, bonds and works of art.
- Gambling losses up to the total of your gambling winnings.
- Losses from Ponzi-type investment schemes.

There are many expenses that you can't deduct. For example, you can't deduct personal living or family expenses. You claim allowable miscellaneous deductions on [Schedule A](#), Itemized Deductions. For more about this topic see [Publication 529](#), Miscellaneous Deductions. You can get it on [IRS.gov/forms](#) at any time.

### Additional IRS Resources:

- [Tax Topic 508](#) – Miscellaneous Expenses
- [Interactive Tax Assistant tool](#) – Can I Claim My Expenses as Miscellaneous Itemized Deductions on Schedule A (Form 1040)?

### IRS YouTube Videos:

- *Standard Versus Itemized Deductions* - [English](#) | [Spanish](#) | [ASL](#)

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