

# TAX DEDUCTIONS FOR OVERNIGHT DRIVERS

## **OUT-OF-TOWN TRAVEL:**

Expenses incurred when traveling away from "home" overnight for job-related reasons that were not reimbursed or reimbursable by your employer are deductible. Your "home" is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips and miscellaneous items like laundry, valet, etc.

Document your away-from-home expenses by noting the date, destination and business purpose of your trip. In addition, keep a detailed record of your expenses – lodging, public transportation, meals, etc. Always list meals and lodging separately in your record. Receipts must be retained for each lodging expense. However, if any other business expense is less than \$75, a receipt is not necessary if you record all of the information timely in a diary. Keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.

#### **OFFICE EXPENSES:**

Use this section to record miscellaneous expenses of supplies and services you are responsible for when you are on the road. For example, you may be required to fax or mail an important document back to your home office; such expenses are deductible if they are not reimbursed by your employer.

## SUPPLIES:

Generally, to be deductible, items must be ordinary and necessary to your job. If you are an employee, only amounts not reimbursable by your employer are deductible. Record separately items having a useful life of more than one year. These items must be reported differently on your tax return than recurring everyday business expenses such as maps. If you are required to wear a uniform, the cost and upkeep may be deductible. IRS rules specify that expenses for work clothing and its maintenance are deductible if: (1) the uniforms are required by your employer (if you are an employee); and (2) the clothes are not adaptable to ordinary street wear.

#### COMMUNICATION EQUIPMENT:

When communication equipment, such as a cell phone, is used part for business and part personally the cost of the equipment must be allocated to deductible business use and non-deductible personal use. Keep your bills for cellular phone use and mark all business calls.

### FEES & DUES:

Union or other professional dues are deductible. Amounts paid to a union that are meant to go toward defraying your personal expenses are not deductible. However, any portion of the union payments that goes into a strike fund is deductible.

#### MISCELLANEOUS EXPENSES:

Record expenses that don't easily fit in other categories. For example, if you look for a job in the same line of work, you may deduct the expenses. Such expenses could include mileage to interviews, resume preparation, etc.





**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:**

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:	

# 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.

# **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:	