

## Sample article for organizations to use to reach customers (373 word count)

Publish/post the following article on your communication vehicles about information on costs that may be deductible when looking for a job.

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### Looking for a new job? You may be able to deduct costs on your tax return

If you're searching for a job, you may be able to deduct some of your expenses, such as attending career fairs, moving expenses and submitting resumes, on your tax return *as long as you are looking for a new job in your current occupation*. Here are a few things to keep in mind:

- Job search expenses fall into the category of miscellaneous itemized deductions on *Schedule A, Itemized Deductions*. If your total itemized deductions are higher than the standard deduction, it's generally better to choose to include your itemized deductions. Also, in most cases, these expenses must exceed your adjusted gross income by two percent to provide a tax benefit.
- Expenses incurred while searching for a job in your *current* occupation can be deductible. However, you may not deduct expenses incurred while looking for a job in a new occupation.
- Fees paid to employment and outplacement agencies are deductible. However, if your employer reimburses you for these fees in a later year, you must include the amount in your gross income *up to the amount of your tax benefit in the earlier year*.
- Costs for resume preparation and postage for mailing your resume to prospective employers is deductible.
- Travel expenses may be deductible if the primary purpose for the trip is to look for a new job. The amount of time you spend on personal activity compared to the amount of time you spend looking for work is important in determining whether or not the trip is primarily personal or primarily to look for a new job.
- Moving costs to a new job location may be deductible. However, you must meet certain criteria relating to distance moved and timing of the move. See [IRS Publication 521, Moving Expenses](#), for more information.
- Job search expenses cannot be deducted if there was a substantial break between the end of your last job and the time you began looking for a new one.
- You cannot deduct job search expenses if you are looking for a job for the first time.

For more information about job search expenses, read IRS [Publication 529, Miscellaneous Deductions](#). This publication is available at the IRS web site, [IRS.gov](#), or by calling 800-TAX-FORM (800-829-3676).

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**NOTE TO EDITOR:** Below are additional resources you can share with your customers.

**On Twitter, send this tweet to your customers:**

Save \$ while finding a job <http://go.usa.gov/yPb> . Your search may be #tax #deductible.

**IRS.gov - check out the following publications:**

- Publication 529, [Miscellaneous Deductions](#)
- Tax Topic 508, [Miscellaneous Expenses](#)
- Tax Topic 511, [Business Travel Expenses](#)
- [Tax Center to Assist Unemployed Taxpayers](#)