

## Sample article for organizations to use to reach customers (375 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 the costs on your tax return

If you're searching for a job, you may be able to deduct some of your expenses on your tax return *as long as you are looking for a new job in your current occupation*. These expenses include the cost of attending career fairs, moving and submitting résumés.

Here are a few things to keep in mind:

- Job search expenses fall into the category of **miscellaneous itemized deductions** on *Form 1040 Schedule A, Itemized Deductions*. If your total of [itemized deductions](#) is higher than the [standard deduction](#), it's generally better to choose to include your itemized deductions. In most cases, these expenses must exceed your adjusted gross income by 2 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 résumé preparation and postage for mailing your résumé to prospective employers are 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](#) on [IRS.gov](#).

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

#### YouTube:

[Job Search Expenses could be tax deductible](#)

#### 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](#)