

ADVANCE RELEASE Documents, IRS Summertime Tax Tip 2017-24—Job Search Expenses Can be Tax Deductible, (Aug. 28, 2017)

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Internal Revenue Service: Summertime tax tip: Deductions: Job search expenses

IRS Tax Tips

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Job Search Expenses Can be Tax Deductible

Taxpayers who are looking for a new job that is in the same line of work may be able to deduct some job-hunting expenses on their federal income tax return, even if they don't get a new job.

Here are some important facts to know about deducting costs related to job searches:

1. **Same Occupation.** Expenses are tax deductible when the job search is in a taxpayer's current line of work.
2. **Résumé Costs.** Costs associated in preparing and mailing a résumé are tax deductible.
3. **Travel Expenses.** *Travel costs to look for a new job* are deductible. Expenses including transportation, meals and lodging are deductible if the trip is mainly to look for a new job. Some costs are still deductible even if looking for a job is not the main purpose of the trip.
4. **Placement Agency.** Job placement or employment agency fees are deductible.
5. **Reimbursed Costs.** If an employer or other party reimburses search related expenses, like agency fees, they are not deductible.
6. **Schedule A.** Report job search expenses on *Schedule A* of a 1040 tax return and claim them as miscellaneous deductions. The total miscellaneous deductions cannot be more than two percent of adjusted gross income.

Taxpayers can't deduct these expenses if they:

- Are looking for a job in a new occupation,
- Had a substantial break between the ending of their last job and looking for a new one, or
- Are looking for a job for the first time.

For more on job hunting, refer to *Publication 529*, Miscellaneous Deductions. IRS tax forms and publications are available any time on [IRS.gov/forms](https://www.irs.gov/forms).

Avoid scams. The IRS does not initiate contact using social media or text message. The first contact normally comes in the mail. Those wondering if they owe money to the IRS can *view their tax account* information on [IRS.gov](https://www.irs.gov) to find out.

IRS YouTube Videos:

- *Job Search Expense - English / Spanish / ASL*

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