

Construction Deductions List

(Some of these items may already be listed on the original List of Deductions, please do not duplicate)

All items listed are only suggestions and may or may not apply to you and your job!

Tools & Equipment:

- Tools _____
- Equipment _____
- Other _____
- _____
- _____

Work Attire:

- Work Pants _____
- Work Shirts _____
- Other _____
- _____
- _____

Safety Equipment:

- Steel Toe Boots _____
- Goggles _____
- Hard Hat _____
- Gloves _____
- Other _____
- _____
- _____

Vehicle:

- Ending Mileage _____ (as of December 31st of the taxable year)
- Beginning Mileage _____ (as of January 1st of the taxable year)
- How many were for business use ONLY

(The IRS requires that all tax payers must maintain a mileage log and a maintenance log for proof of mileage. It also can only include from job site to job site.)

Please ask for assistance on how to properly track mileage

- Reimbursed fuel allowance (_____)
- Parking Fees _____
- Toll Fees _____
- GPS System & Service _____
- Other _____
- _____

Meals & Entertainment:

(The IRS requires that the taxpayer lists 5 items on all receipts: Who you were with, Why, Where, When, & How much)

- Meals _____
(This can includes meals with co-workers and crew members as long as business is discussed)
- Entertainment _____
(This can include drinks with co-workers and employers as long as business is discussed)
- Crew Drinks _____
(This is to include water, Gatorade, ice, etc. for truck cooler).

Travel Expense:

(This cannot include anything that was reimbursed to you by the employer for overnight stays and/or out of town jobs)

- Lodging _____
- Car Rental _____
- Other _____
- _____
- _____

(All travel expense should be documented with proof of business)

Office Expense:

- Note Pads _____
- Pens/Pencils _____
- Paper _____
- Other _____
- _____
- _____

Other Miscellaneous Expense:

- Job Required Education _____
- Professional Gifts _____
- (These can include gifts for employers, employees, co-workers, customers, etc.)*
- Other _____
- _____
- _____