

Form 2106 Unreimbursed Employee Business Expenses

To be deductible, an unreimbursed employee expense must be:

1. Paid or incurred during your tax year,
2. For carrying on your trade or business of being an employee, and
3. An ordinary and necessary business expense.

An expense is ordinary if it is common and accepted in that type of trade or business. An expense is necessary if it is appropriate and helpful to your trade or business.

The following unreimbursed expenses that meet these requirements are deductible:

- Business bad debt of employees
- Business liability insurance premiums
- Damages paid to former employer for breach of employment contract
- Depreciation on a computer or cellular phone your employer required you to use in your work
- Dues to chamber of commerce if member helps you do your job
- Dues to professional societies
- Education that is employment related
- Home office or part of home used regularly and exclusively in work
- Impairment-related work expenses if you are an individual with disabilities
- Job search expenses in your present occupation
- Laboratory breakage fees
- Licenses and regulatory fees
- Malpractice insurance premiums
- Medical examinations required by employer
- Occupational taxes you paid
- Passport for business trip
- Repayment of income aid payment
- Research expenses of a college professor
- Subscriptions to professional journals and trade magazines related to your work
- Tools and supplies used in your work
- Travel, transportation, entertainment and gift expenses related to your work
- Union dues and expenses
- Work clothes and uniforms if required and not suitable for everyday use

Remember, in order to deduct mileage, you must have written documentation of your travels.