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**BEAIRD HARRIS & CO., P.C.**  
**2009 PLANNING: EMPLOYEE BUSINESS EXPENSES**

Now may be a good time to evaluate the expenses you incur as an employee in connection with your work. While your employer may be reimbursing you for some of these expenses, there may be others for which you are bearing the cost yet not utilizing the tax benefit. Through proper substantiation, it is possible that you may be able to obtain greater reimbursement from your employer. Alternatively, you may be entitled to deduct such expenses as miscellaneous itemized deductions.

In order to be reimbursed and/or deducted, trade or business expenses must be ordinary, necessary, and reasonable. They also must be properly substantiated. Examples of qualifying expenses include:

- Travel, transportation, meal, or entertainment expenses
- Safety equipment, small tools, or supplies
- Uniforms required by your employer that are not suitable for everyday wear
- Required protective clothing
- Dues to professional organizations
- Subscriptions to professional journals
- Certain job hunting expenses
- Certain expenses for the business use of your home
- Computer costs
- Work-related educational expenses

The rules for deducting these expenses, as well as substantiating your deduction, vary according to the type of expense involved. Please feel free to contact our office at 972-503-1040 to discuss how to maximize the tax benefits of your employee business expenses. Meanwhile, please be sure to maintain appropriate records and receipts to substantiate your expenses.

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