



## IRS Summertime Tax Tip 2014-14: Job Hunting Expenses

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## Job Hunting Expenses

Many people change their job in the summer. If you look for a new job in the same line of work, you may be able to deduct some of your job hunting costs.

Here are some key tax facts you should know about if you search for a new job:

- **Same Occupation.** Your expenses must be for a job search in your current line of work. You can't deduct expenses for a job search in a new occupation.
- **Résumé Costs.** You can deduct the cost of preparing and mailing your résumé.
- **Travel Expenses.** If you travel to look for a new job, you may be able to deduct the cost of the trip. To deduct the cost of the travel to and from the area, the trip must be mainly to look for a new job. You may still be able to deduct some costs if looking for a job is not the main purpose of the trip.
- **Placement Agency.** You can deduct some job placement agency fees you pay to look for a job.
- **First Job.** You can't deduct job search expenses if you're looking for a job for the first time.
- **Work-Search Break.** You can't deduct job search expenses if there was a long break between the

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end of your last job and the time you began looking for a new one.

- **Reimbursed Costs.** Reimbursed expenses are not deductible.
- **Schedule A.** You usually deduct your job search expenses on [Schedule A](#), Itemized Deductions. You'll claim them as a miscellaneous deduction. You can deduct the total miscellaneous deductions that are more than two percent of your adjusted gross income.
- **Premium Tax Credit.** If you receive advance payment of the [premium tax credit](#) in 2014 it is important that you [report changes in circumstances](#), such as changes in your income or family size, to your Health Insurance Marketplace. Advance payments of the premium tax credit provide financial assistance to help you pay for the insurance you buy through the Health Insurance Marketplace. Reporting changes will help you get the proper type and amount of financial assistance so you can avoid getting too much or too little in advance.

For more on job hunting refer to [Publication 529](#), Miscellaneous Deductions on IRS.gov. You can also call 800-TAX-FORM (800-829-3676) to get it by mail.

Additional IRS Resources:

- [The "What Ifs" for Struggling Taxpayers](#)
- [Publication 4128](#), Tax Impact of Job Loss
- Publication 5152: Report changes to the Marketplace as they happen [English](#) | [Spanish](#)

IRS YouTube Videos:

- *Job Search Expenses* – [English](#) | [Spanish](#) | [ASL](#)
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