



Cannon Tax & Accounting, Inc.

Deductible Military Expenses for 2019

Moving Expense

If you are a member of the Armed Forces on active duty and you move because of a permanent change of station, then you are entitled to a deduction for reasonable un-reimbursed moving expenses related to travel and the cost of moving household goods and personal effects.

Travel expenses

You are able to deduct un-reimbursed work-related travel expenses when you are traveling away from your permanent duty station. You cannot deduct expenses related to travel overseas when you are stationed there, or when you are traveling for personal reasons. You are considered away from home when you are away from your permanent duty station for longer than an ordinary day's work and you need sleep or food. Eligible expenses include business-related meals, lodging, laundry, and business phone calls.

If you are a member of a reserve component of the Armed Forces that must travel more than 100 miles away from home in connection with your service, then you can deduct your travel expenses as an adjustment to income.

Transportation expenses

The costs of traveling from one workplace to another, attending a business meeting away from your regular workplace, or traveling away from home overnight can be deducted from your income. However, the expenses of commuting to your regular place of work are not deductible. For reservists, if a meeting of a reserve unit is held on a day of regular work, then related travel expenses are deductible.

Uniform expenses

Generally, these are not deductible, except when regulations prohibit you from wearing uniforms off duty. In this case, you can then deduct the un-reimbursed cost and expense of upkeep of the uniforms. According to the IRS, examples include:

- Military dress uniforms and utility uniforms that you cannot wear when off duty
- Articles not replacing regular clothing such as insignia of rank, epaulets, and swords
- Reservists' uniforms if they can only be worn while performing reservist duties
- Professional dues

You can deduct dues paid to any professional society that is directly related to your military position (ex. engineering society), but you cannot deduct dues paid to an officers' club or a noncommissioned officers' club.

Educational expenses

You can deduct the cost of work-related education as long as it meets one of two qualifying criteria as defined by the IRS:

- It is required by your employer or the law to maintain your salary, status or job. This must also serve a bona fide business purpose of your employer.
- It maintains or improves skills needed in your present work.