

Doron F. Eghbali Tax Law

What Are Miscellaneous Itemized Deductions?

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How could we take advantage of miscellaneous itemized deductions to reduce our taxes? What are some of the "miscellaneous" deductions? What are some of tax strategies we could use to maximize our miscellaneous tax deductions?

2% EXCESS OF ADJUSTED GROSS INCOME REQUIREMENT

This is very important to note not every deductible item could be claimed under "miscellaneous". The threshold requirement for such deductions to be CLAIMABLE is that they altogether *exceed* 2% of taxpayer's adjusted Gross Income (AGI). Then, ONLY the excess amount above the 2% is REALLY deductible under "miscellaneous itemized deductions".

Example

Let us say your AGI is \$60,000. 2% of the \$60,000 is \$1,200. Therefore, for the you to take advantage of "Miscellaneous Itemized Deductions", your miscellaneous itemized deductions MUST EXCEED \$1,200. As such, if your total itemized deductions are \$2,300, you can only CLAIM the \$1,100 difference.

WHAT ARE EXAMPLES OF MISCELLANEOUS ITEMIZED DEDUCTIONS?

This is noteworthy the definition of Miscellaneous Itemized Deduction is an inexact science. Here is an incomplete list:

- **Hunting Job Expenses:** [Costs](#) of looking for a new job
- **Unreimbursed Business Expenses:** Business expenses you are not reimbursed for such as union dues, or professional society dues
- **Uniform Not Used Outside of Workplace:** Uniform costs if they are not appropriate outside the workplace
- **Courses to Improve Job Skills:** The courses you take to improve your job skills NOT expenses of a course in a NEW field

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