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## WHO CAN CLAIM TAX DEDUCTIONS ON JOB SEARCH EXPENSES

To claim deductions on job searches made this summer, first off, you need to understand that the federal government, and specifically the IRS does not encourage people trying to change occupations. If you are a writer, and worked hard to become a 3D animator, you are not going to receive any tax relief from the government for such unapproved activities. The IRS clearly states "*To qualify for a deduction, the expenses must be spent on a job search in your current occupation. You may not deduct expenses incurred while looking for a job in a new occupation.*" To qualify for tax reliefs on your job searches, you first need to be employed in some occupation, and then need to be searching for new jobs in the same occupation. That, is the base line. For those of you thinking of switching careers, that's incentive for you to think twice. Seems, the IRS also does not like young adults looking for their first job, for there is no tax benefit on their job searches. The tax tips on the IRS website have the title: "Six Tax Benefits for Job Seekers." The sixth point states, "*You cannot deduct job search expenses if you are looking for a job for the first time.*" According to the title of the article, the IRS considers that as one of the six tax benefits for job seekers. I was hard put to find the "benefit" part in that statement, but obviously, IRS believes it to be beneficial, and nobody knows more than the IRS when it comes to taxing people. The third point in the mentioned IRS tax tips supports the first point and mentions, "*You can deduct amounts you spend for preparing and mailing copies of your resume to prospective employers as long as you are looking for a new job in your present occupation.*" It shows the strength of IRS policy logic, in that in a country with more than 15 million jobless and millions more who are looking for their first job, only those "looking for a new job in" their "present occupation" can claim relief. While the nation is crying out in anguish over the 2.5 million jobless whose unemployment benefits expired even after 99 weeks, the IRS happily states, "*You cannot deduct job search expenses if there was a substantial break between the end of your last job and the time you begin looking for a new one.*" So, if you are one of those unfortunate jobless who have failed to find jobs within a "substantial time," you have just been warned, the IRS does not provide tax reliefs to people like you. The logic shows the mark of genius - people who have failed to find jobs within a considerable amount of time (that includes millions of U.S. citizens) do not have the right to claim tax relief on their job searches. However, people who are already employed, or just lost their employment are entitled to relief on their job searches. The cue is clear - the rich should be richer, and the poor should become poorer. However, if you are one of those lucky ones who have the right to claim tax relief on job searches, then you can claim deductions for not only preparing and sending resumes to prospective employers, but also under other heads like travel expenses incurred while on trips to find new jobs. Also, you can deduct any employment and outplacement agency fees you have paid while looking for a new job in your present occupation. However, if your employer pays such fees back later, then the fees would become part of your gross income.

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