

# Truck Driver Tax Deductions

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The majority of tax deductions available to truck drivers are business deductions. However, because of the nature of truck driving, these deductions are often applicable to more aspects of a driver's employment than for other types of employees.

- **Telephone or Internet Access Fees:** The IRS recognizes that mobile phones and wireless internet laptops are necessary for most truck drivers. However, it also believes that these tools will also be used for personal purposes while drivers are on the road. Therefore, it only allows drivers to deduct up to 50 percent of the cost of access fees. The entire cost of the actual phone or laptop required for work is deductible.
- **Subscriptions to Trucking-Related Publications:** Because these publications often discuss new regulations and information relevant to the field, the IRS allows drivers to deduct their full cost. In general, a driver should be able to demonstrate that the main or only reason they subscribe to the publication is because of its pertinence to their employment.
- **Association Dues:** Most truck drivers are required to be affiliated with unions or other collective trucking groups. The dues required for membership are entirely deductible. Voluntary memberships may also be deductible, but only if the employee can demonstrate that they assist in their career or are a regular membership in the industry.
- **Medical Examinations:** Drivers required to undergo medical examinations for employment can deduct any out-of-pocket costs they incur. These deductions are taken as a business expense and not a medical expense, and, as such, do not need to meet the minimum threshold required to deduct a medical expense.
- **Licensing Fees:** The costs associated with obtaining and maintaining a commercial driver's license (CDL) is entirely deductible. Similarly, the costs of any continuing education required to maintain a license with an employer, state or federal agency are deductible.
- **Travel Expenses:** This category of deduction is broad. Expenses a driver incurs while on the road and working are deductible. This includes transportation to and from meals or lodging as well as any tips paid. It also includes the costs of postage for any mailings required to be sent from the driver's on-road location to their employer. Toll booth payments and truck parking costs are included in this category.

- **Per-Diem Meal Costs:** The IRS allows drivers to deduct the specific amount of the costs of their meals while on the road and working or a uniform, per-diem cost.
- **Truck Maintenance Costs:** Expenses associated with truck maintenance and cleaning are deductible regardless of whether the driver leases or owns the truck or works for an employer. This deduction includes: batteries, tires, sponges, cleaning supplies, CB repairs, truck parts and repairs.
- **Fuel:** Drivers can deduct the cost of fuel they pay for out-of-pocket and which is not reimbursed as long as that cost exceeds \$100.00.
- **Personal Necessities:** Personal items a driver requires to work on the road are deductible. These include: flashlights, binders, calculators, overalls or other specialized clothing, luggage, log book papers, coolers for food, gloves and sunglasses.