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Crazy Sounding Tax Deductions That IRS (Or The Tax Court) Says Are Legit

Are you searching high and low for tax deductions? In the run up to April 15, you aren't the only one. Unfortunately, it is too late to date checks December 31, 2015! Since taxes are annual, you must think about *last year*, 2015. Still, if your facts are right and you feel adventurous, here are some unusual deductions taxpayers managed to get approved. Admittedly, some had to take the IRS to court to get their deduction approved.

Cosmetic surgery costs are usually non-deductible, but an exotic dancer named [Chesty Love](#) tested this rule. If you want bigger tips, you go bigger, she reasoned. So she decided to go *way* bigger, shelling out for breast implants that would bloat her bra size to 56-FF. When she wrote off the bill, the IRS said it was nondeductible cosmetic surgery. But in [Hess v. Commissioner](#), the Tax Court allowed tax benefits, allowing her to claim the implants as depreciable assets, a type of stage prop.

In [Bruce v. Commissioner](#), Bruce hired his live-in girlfriend to find furniture, oversee repairs at rental properties, and to run his personal household. The IRS said deducting her pay was not legit, but Bruce went to Tax Court and won. The court said \$2,500 of the \$9,000 he paid her was a business expense, but paying for her housekeeping chores was nondeductible.

A California [Cat Lady](#) got national press for a [decision](#) allowing vet bills and cat food as charitable contributions. But after [she beat the IRS, she faced animal cruelty charges](#). Even with that ending, hers isn't the only successful cat deduction. If you are changing jobs and meet several tests, [IRS](#) says you can deduct moving expenses. The [IRS says you can even deduct moving expenses](#) for your pet, and they are not even subject to [alternative minimum tax](#).

In [*Seawright v. Commissioner*](#), a couple ran a junkyard. They put out food to attract wild cats to control snakes and rats, making the junkyard safer for customers. When they claimed the cat food as a business expense, the IRS said no way. The Tax Court saved the day.

After [*Mr. Rohrs*](#) drank too much at a party, he waited for hours until he was okay to get his car. Still, he drove off the road and was arrested. His car was damaged and his insurance company refused to cover it, so Mr. Rohrs paid for the repairs and deducted them. It was a casualty loss, he claimed. The IRS said no, but the [*Tax Court*](#) allowed his deduction.

Babysitters are personal expenses. Plus, [*IRS Publication 526*](#) says you can't deduct child care expenses as [*charitable contributions*](#) even if they allow you do volunteer work for charity. Mrs. Kingsley had a sitter so she could do volunteer work and deducted the sitter fees anyway. The IRS said no but she won in Tax Court. [*Kingsley v. Commissioner*](#), T.C. Summ. Op. 1978-74.

Remember trading stamps? In a promotional scheme that wouldn't fly today, a gas station offered free beer instead of trading stamps. The owner deducted the beer as a business expense, and the IRS said no. But in [*Sullivan v. Commissioner*](#), he won in Tax Court.

Home office deductions are notoriously scrutinized, so it might surprise you that someone deducted home landscaping and won. In [*Langer v. Commissioner*](#), a man regularly met clients in his home office, and kept up the place to make it suitable. It wasn't *all* deductible, but the Tax Court allowed part of the landscaping costs and even money for lawn care and driveway repairs.



(Photo credit: Daniel Acker/Bloomberg)

This won't work for most people, but [Corey L. Wheir](#) was a professional bodybuilder who went through a lot of body oil so his muscles would glisten during competition. When he deducted the oil on his taxes, the IRS said no. The Tax Court let it slip by since it greased the way for more wins.

Legitimate medical expenses can include wide-ranging [tax breaks](#), but there's a high percentage threshold for deducting them. With big expenses like a swimming pool, it can matter. In [Cherry v. Commissioner](#), the taxpayer had emphysema and installed a swimming pool after his doctor ordered an exercise regimen. The primary purpose of the pool was medical care, so he got a fat deduction. It even covered part of the cost of heating the pool, pool chemicals and a proportionate part of insuring the pool area.

Even to justify private air travel, you don't have to be [Warren Buffett](#). In [French v. Commissioner](#), rather than driving for hours or being limited to one daily commercial flight, the Frenches bought their own plane to check on their rental condo. The IRS said no way, but the Tax Court allowed write-offs, even though the condo was a big loss.

These deductions aren't for everyone, but isn't it nice to see some people be creative and win?

For alerts to future tax articles, email me at Wood@WoodLLP.com. This discussion is not legal advice.