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Here's the Tax Beat broadcast for January 14

Subject Line: The Weirdest Tax Deductions That Actually Worked (No, Your Dog Is Still Not One of Them)

Every tax season, Americans ask the same hopeful question: *"Can I deduct that?"* Sometimes the answer is "no, sorry." Sometimes the answer is **"absolutely not, please stop talking."** But every once in a while, the answer is: *Shockingly . . . yes.* Welcome to the wild side of the tax code, where deductions roam free, logic occasionally takes a lunch break, and the IRS reluctantly admits, "Fine. We'll allow it."

Let's start with one of the shiniest deductions of all time. A professional bodybuilder once deducted the cost of body oil. Not lotion. Not "self-care." Industrial-strength, stage-shine oil used to make muscles glisten under hot lights. The IRS objected. The tax court disagreed. Why did they greenlight it? Because in bodybuilding, oil isn't vanity — it's equipment. Without it, judges can't see muscle definition. No shine, no trophies. Deduction allowed. Somewhere, a CPA quietly poured himself a celebratory drink.

Then there's the junkyard owner who deducted the cost of feeding feral cats. It wasn't charity. It was pest control. The cats kept rodents away. The rodents damaged inventory. The cats ate the rodents. The IRS argued cats are pets. The court said, "These are employees." Deduction allowed. Fortunately, no W-2s or 1099s were issued. Probably for the best.

Another classic: a Broadway actor deducted therapy sessions. It wasn't because acting is stressful (although it is). It was because the therapy helped him perform emotionally demanding roles. The court applauded his performance. Mental insight as job maintenance. Deduction allowed. Somewhere, Hamlet nodded in approval.

And let's not forget the exotic dancer, performing under the stage name "Chesty Love," who deducted breast implants. That one always makes headlines, usually without the boring part — the legal reasoning. The implants weren't cosmetic. They were stage props. They had a short useful life. When they came out, her income dropped. The court shrugged and said, essentially, "It's just like any other job uniform, except freakishly large." Depreciation deduction allowed.

Now, before you get any ideas, let's be clear: this does *not* make your Peloton deductible because it helps you "think better at work," or that your Labradoodle is now your "Chief Morale Officer." (He's a Very Good Boy. But Chief Morale Officer? No.)

Here's the real lesson hiding under the glitter and junkyard cats. The tax code doesn't care if something sounds strange. It cares whether an expense is **ordinary and necessary for your business.** "Ordinary" doesn't

mean common for everyone — it means common *for you*. “Necessary” doesn’t mean essential to survival — it means helpful and appropriate to the conduct of the business.

That’s why body oil works for a bodybuilder. That’s why feral cats work for a junkyard. Context is everything.

The problem is that most taxpayers never even look for legitimate deductions because they assume the answer will be “no.” They leave money on the table every year, then complain about taxes like it’s the national pastime. Meanwhile, people with good advisors quietly deduct things like home offices, accountable plan reimbursements, business travel, continuing education, and even sometimes things that sound odd until you understand *why*.

Tax planning isn’t about being aggressive. It’s about being intentional and proactive. It’s about understanding how the rules actually work, not how you *think* they work. And occasionally, it’s about realizing that if the tax code can make room for feral cats, body oil, and Broadway therapy, there might be room for you too. Just maybe not your dog.

If you’re curious what deductions *your* business might be missing — the boring ones and the fun ones — give us a call before another tax season slips by and your refund gets eaten by a junkyard cat.

Kevin

