



**LOCAL UNION 550 U.A.**  
**SPRINKLER FITTERS and APPRENTICES OF BOSTON**  
**AND VICINITY**

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January 25, 2019

Dear Brothers and Sisters:

Due to the recent tax reform law ("Tax Cuts and Jobs Act of 2017) signed by President Donald J. Trump, miscellaneous itemized deductions were eliminated. For union members, this means the following employee related expenses are no longer deductible:

- work-related travel, transportation and meal expenses;
- business liability insurance premiums;
- depreciation on computers, cellular phones that your employer requires you to use;
- dues to professional societies;
- education (work-related);
- home office expenses for part of your home used regularly and exclusively in your work;
- expenses of looking for a new job in your present occupation (including travel);
- legal fee(s) related to your job;
- subscriptions to professional journals and trade magazines related to your work;
- tools and supplies used in your work; and
- work clothes and uniforms (if required and not suitable for everyday use).

This tax law is currently in effect for the tax year(s) 2018 through 2025. If there should be any change in this law, this office will notify you.

This letter has been prepared for informational purposes only. It is not intended to provide, nor should it be relied upon, for tax advice. You should consult a professional tax adviser on how the above-mentioned changes will impact you.

Fraternaly yours,

Peter Gibbons  
Business Manager  
Secretary-Treasurer