

## Business Cell Phone Restrictions Removed

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Effective for tax years beginning after 2009, cell phones and similar telecommunications devices used for business are no longer subject to the ultra-strict recordkeeping requirements that formerly applied. This retroactive change has some taxpayer-friendly consequences. For instance, a self-employed individual is no longer required to keep detailed usage records to prove that a cell phone is used for business. However, if the individual has only one cell phone used for both personal and business purposes, some recordkeeping will still be necessary to determine allowable business deductions. An employee who uses a personal cell phone for his or her employer's business can now claim the related costs as a miscellaneous itemized deduction without having to prove the phone usage was for the employer's convenience.