

# [Can I deduct my cell phone charges?](#)

By [Jason Watson](#)

Yes, and you have always been able to. However, the Small Business Act of 2010 removed cell phones as “listed property” and therefore the recordkeeping requirements have eased. Previously, each individual phone call needed to be logged, and the essential business use needed to be described. This is gone for all 2010 tax returns and beyond.

You still need to prove how much of your cell phone expenses were personal, and how much were associated with your job or business. This can be a challenge. A reasonable argument could be- There are 5,840 hours available in a calendar year (365 days x 16 hours). Of those, you work 2000 hours (50 weeks x 40 hours). Your business use percentage would then be 34% (2,000 divided by 5,840). You might be able to stretch this a bit if you can prove that you have another phone that can be used, or if your cell phone is also used in the evenings and weekends.

**Myth Buster:** To say you use a cell phone 100% of the time for business is a very dangerous argument. Many taxpayers also try to claim 100% business use of a vehicle when they have no other mode of transportation. This simply doesn't work, and there are Tax Court cases suggesting the same. Sure, there are exceptions but more discussion is required.

We also invite you to read our [Cell Phones, Tablets and Internet Tax Article](#) at [wcginc.com/CellPhone.pdf](http://wcginc.com/CellPhone.pdf).