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These tax professionals have seen it all.

The [Minnesota Society of Certified Public Accountants](#) (MNCPA) recently surveyed its CPA members about the most creative tax deductions proposed by their clients. Responses included everything from swimming pools and manicures to poodles and non-existent children.

“Creativity is rewarded in many parts of society, but not by the IRS,” said MNCPA Chair Barbara Steinhauser. “And many of the creative deductions our members identified in the survey would’ve resulted in intervention by the IRS had a CPA not interceded and encouraged the tax filers to remove them from their tax returns.”

With changing tax laws on both a state and national level, taxes have grown more complex, underscoring the value of CPAs to their clients.

“Claiming an error on your tax calculations because tax preparation software said it was ‘okay’ is not an acceptable defense with the IRS,” Steinhauser added. “CPAs are professionals who understand and monitor changing tax laws and serve as valuable counselors to their clients.”

Here is the MNCPA list of strange — and unacceptable — deductions for 2012:

- **Ab-solutely not:** A ballerina was surprised to discover that she couldn’t deduct the cost of a tummy tuck.

- **A new wrinkle:** One woman’s attempt to deduct BOTOX® expenses as an “image

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expenses related to a skin change operation are not deductible on any plane, which was news to one filer.

- **Not a deduction? Bingo!:** One woman took a chance on deducting gambling losses as a charity donation. Mark that down as another gambling loss.
- **Off the deep end:** Many reasons for deducting the cost of a swimming pool were offered—including as a medical expense—but they didn’t float.
- **Children need to be seen:** While children/dependents are considered an acceptable deduction, one filer failed to realize that he needed to actually have children/dependents in order to claim them.
- **Not a bright move:** Try to deduct tanning-bed expenses, as one filer did, and you’ll get burned every time.
- **No sweat:** One woman hoped to shed some pounds and add a deduction by writing off the cost of “Zumba” exercise classes. One out of two isn’t bad.

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