

KEY EXPENSES FOR EDUCATION PROFESSIONALS

A PROFESSIONAL FEES & DUES:

Dues paid to professional societies related to your Educational profession are deductible. However, the cost of initial admission fees paid for memberships in certain organizations or social clubs are considered capital expenses.

Deductions are allowed for payments made to a union as a condition of initial or continued membership. Such payments include regular dues, but not those which go toward defraying expenses of a personal nature. However, the part of union dues which goes into a strike fund is deductible.

B CONTINUING EDUCATION:

Educational expenses are deductible under either of two conditions: (1) Your employer requires the education in order for you to keep your job or rate of pay; or (2) The education maintains or improves your skills in the education profession. The cost of courses that are taken to meet the minimum requirements of a job or that qualify you for a new trade or business are not deductible.

NOTE: Education undertaken to qualify a classroom teacher as a school administrator or guidance counselor generally meets the criteria for educational expense deductions.

C TELEPHONE EXPENSES:

The basic local telephone service costs of the first telephone line provided in your residence are not deductible. However, toll calls from that line are deductible if the calls are business related. The costs of a second line (basic service and toll calls) in your home are also deductible if that line is used exclusively for business.

D AUTO TRAVEL:

Your auto expense is based on the number of qualified business miles you drive. Expenses for travel between business locations or daily transportation expenses in going between your residence and temporary work locations are deductible; include them as business miles. Your trips between home and work each day or between home and one or more regular places of work are COMMUTING and are NOT deductible.

Document business miles in a record book by the following: (1) Give the date and business purpose of each trip; (2) Note the place to which you traveled; (3) Record the number of business miles; (4) Record your car's odometer reading at both the beginning and end of the tax year. Keep receipts for all car operating expenses – gas, oil, repairs, insurance, etc., and of any reimbursement you received for your expenses.

E TRAVEL - OUT-OF-TOWN:

Expenses of traveling away from "home" overnight on job-related and continuing-education trips are deductible. Your "home" is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips, and miscellaneous items like laundry, valet, etc.

Document away-from-home expenses by noting the date, destination, and business purpose of your trip. Record business miles if you drove to the out-of-town location. In addition, keep a detailed record of your expenses – lodging, public transportation, meals, etc. Always list meals and lodging separately in your records. Receipts must be retained for each lodging expense. However, if any other business expense is less than \$25, a receipt is not necessary if you record all of the information in a diary. You must keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.

F CLASSROOM SUPPLIES:

Generally, to be deductible, items must be ordinary and necessary to your profession as an educator and not reimbursable by your employer. Record separately from other supplies, items costing over \$100 and having a useful life of more than one year. These items must be recovered differently on your tax return than other recurring, everyday business expenses like photocopies, books, etc.

G OTHER EXPENSES:

Expenses of looking for new employment in the same line of work in which you are already working are deductible – you do not have to actually obtain a new job in order to deduct the expenses. Out-of-town job seeking expenses are deductible only if the primary purpose of the trip is job seeking, not pursuing personal activities.

TAX DEDUCTIONS FOR EDUCATORS

PROFESSIONAL FEES & DUES	
Association Dues	
License	
Alumni Dues	
Parent Teacher Groups	
School Dues	
Union Dues	
Other:	
Other:	

TRAVEL – OUT OF TOWN	
Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging <i>(do not combine with meals)</i>	
Meals <i>(do not combine with lodging)</i>	
Parking	
Porter, Bell Caption	
Taxi	
Telephone Calls <i>(including home)</i>	
Train	
Other:	

CONTINUING EDUCATION	
Correspondence Course Fees	
Materials & Supplies	
Course Registration	
Seminar Fees	
Reference Material	
Text Books	
Photocopy Expenses	
Lab Fees	
Research Expenses	
Transcripts	
Tuition	
Other:	

CLASSROOM SUPPLIES	
Arts & Crafts Material	
Audio Visual Rentals	
Audio Visual Supplies	
Books	
Classroom Decorations	
Computer Software	
Film & Processing	
Grading Expenses	
Magazines, Newspaper	
Music	
Paper, Stationery	
Party Supplies	
Photocopy Expense	
Printing	
Records, Tapes, etc.	
Student Prizes, Awards & Trophies	
Visuals Aids	
Video Tapes	
Other:	

TELEPHONE EXPENSES	
Cellular Toll Calls	
FAX Transmissions	
Paging Service	
Toll Calls	
Other:	

AUTO TRAVEL	
Between Jobs or Job Locations	
Away From Home Overnight	
Continuing Education	
Field Trips	
Library	
Purchasing job supplies & Materials	
Professional Society Meetings	
Meetings	
School Functions	
Seminars	
Parking Fees (\$)	
Tolls (\$)	
Other:	

MISCELLANEOUS EXPENSES	
Resume – Job Seeking	
Periodicals	
Liability Insurance - Business	
Professional Subscriptions	
Other:	
Other:	
Other:	