

Educators Tax Deductions Worksheet

PROFESSIONAL FEES & DUES

Dues paid to professional societies related to your educational profession are deductible. These could include professional organizations, business leagues, trade associations, chambers of commerce, boards of trade and civic organizations. However, dues paid for memberships in clubs organized for business, pleasure, recreation or other social purpose are not deductible. These could include country clubs, golf and athletic clubs, airline clubs, hotel clubs and luncheon clubs.

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 that go toward defraying expenses of a personal nature. The portion of union dues that goes into a strike fund is deductible, however.

CONTINUING EDUCATION

Educational expenses are deductible under either 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.

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.

AUTO TRAVEL

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

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 \$75, a receipt is not necessary if you record all of the information in a timely 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.

OUT-OF-TOWN TRAVEL

Expenses accrued when 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 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; and (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.

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 more than \$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 or books.

MISCELLANEOUS 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.

PROFESSIONAL FEES & DUES	AUTO TRAVEL	CLASSROOM SUPPLIES
Alumni Dues	Between Jobs or Job Locations (mi)	Arts & Crafts Materials
Association Dues	Continuing Education (mi)	Audio Visual Rentals
Credentials	Field Trips (mi)	Audio Visual Supplies
License	Library (mi)	Books
Parent Teacher Groups	Meetings (mi)	Classroom Decorations
School Dues	Out-of-Town Business Trips (mi)	Computer Software
Union Dues	Purchasing Job Supplies & Materials (mi)	Film & Processing
Other:	Professional Society Meetings (mi)	Grading Expenses
CONTINUING EDUCATION	School Functions (mi)	Magazines
Correspondence Course Fees	Seminars (mi)	Music
Course Registration	Parking Fees (\$)	Newspaper
Lab Fees	Tolls (\$)	Paper
Materials & Supplies	Other:	Party Supplies
Photocopy Expenses	OUT-OF TOWN TRAVEL	Photocopy Expenses
Reference Materials	Airfare	Printing
Seminar Fees	Bridge & Highway Tolls	Records, Tapes etc,
Text Books	Bus & Subway	Stationary
Transcripts	Car Rental	Student Prizes & Awards
Tuition	Laundry	Trophies
Other:	Lodging (do not combine with meals)	Visual Aids
TELEPHONE EXPENSES	Meals (do not combine with lodging)	Video Tapes
Cellular Calls	Parking	Other:
Fax Transmissions	Porter, Bell Captain	MISCELLANEOUS
Paging Service	Taxi	Liability Insurance -Business
Pay Phone	Telephone	Subscriptions
Toll Calls	Train	Professional Subscriptions
Other:	Other:	Resume
Other:	Other:	Other:

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