

KEY EXPENSES

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.

COMMUNICATION 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.

When communication equipment, such as a cell phone, is used part for business and part personally the cost of the equipment must be allocated to deductible business use and non-deductible personal use. Keep your bills for cellular phone use and mark all business calls.

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 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.

OUT-OF-TOWN TRAVEL:

Expenses incurred when traveling away from "home" overnight on job-related and continuing education trips that were not reimbursed or reimbursable by your employer 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 \$75, a receipt is not necessary if you record all of the information timely 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.

If you travel away from home primarily to obtain education (for example, to attend a university extension course overseas) that is related to your job and is an allowed education expense, your expenses for travel, meals and lodging while away from home are deductible. But traveling away from home is not itself a form of education, and therefore is not deductible. For example, if you are a French teacher, taking a tour of France to help improve your command of the French language would not be deductible.

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 items having a useful life of more than one year. The cost of 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.



Occupational Series



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INTRODUCTION

In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation.

IMPORTANT – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA). However, not all states conformed to TCJA and these items may still be deductible on your state tax return.

PROFESSIONAL FEES & DUES:

Alumni Dues	
Association Dues	
Credentials	
License	
Parent Teacher Groups	
School Dues	
Union Dues	
Other: _____	

CONTINUING EDUCATION:

Correspondence Course Fees	
Course Registration	
Lab Fees	
Materials & Supplies	
Photocopy Expenses	
Reference Materials	
Research Expenses	
Seminar Fees	
Textbooks	
Transcripts	
Tuition	
Other: _____	

COMMUNICATION EXPENSES:

Fax Transmissions	
Pager	
Toll Calls	
Cellular Toll Calls	
Internet Access	

AUTO TRAVEL:

Away from Home Overnight (mi)	
Between Jobs or Job Locations (mi)	
Continuing Education (mi)	
Field Trips (mi)	
Library (mi)	
Meetings (mi)	
Purchasing Job Supplies & Materials (mi)	
Professional Society Meetings (mi)	
School Functions (mi)	
Seminars (mi)	
Parking Fees (\$)	
Tolls (\$)	
Other: _____	
Other: _____	

OUT OF TOWN TRAVEL:

Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Porter, Bell Captain	
Parking	
Taxi, Uber, Lyft & similar	
Telephone Calls (including home)	
Train	
Other: _____	
Other: _____	
Other: _____	

CLASSROOM SUPPLIES:

Arts & Crafts Materials	
Audio Visual Rentals	
Audio Visual Supplies	
Books	
Classroom Decorations	
Computer Software	
Film & Processing	
Grading Expenses	
Magazines	
Music	
Newspapers	
Paper, pens, pencils	
Party Supplies	
Photocopy Expenses	
Printing	
Records, Tapes, Etc.	
Stationery	
Student Prizes & Awards	
Trophies	
Visual Aids	
Video Tapes	
Other: _____	
Other: _____	

MISCELLANEOUS EXPENSES:

Liability Insurance - Business	
Periodicals	
Professional Subscriptions	
Resumé - Job Seeking	
Other: _____	
Other: _____	
Other: _____	