



# Tax Deductions for: Educators

## 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.

### PROFESSIONAL Fees & Dues:

<i>Alumni Dues</i>
<i>Association Dues</i>
<i>Credentials</i>
<i>License</i>
<i>Parent Teacher Groups</i>
<i>School Dues</i>
<i>Union Dues</i>
<i>Other:</i> _____
<i>Other:</i> _____

### CONTINUING Education:

<i>Correspondence Course Fees</i>
<i>Course Registration</i>
<i>Lab Fees</i>
<i>Materials &amp; Supplies</i>
<i>Photocopy Expenses</i>
<i>Reference Materials</i>
<i>Research Expenses</i>
<i>Seminar Fees</i>
<i>Textbooks</i>
<i>Transcripts</i>
<i>Tuition</i>
<i>Other:</i> _____
<i>Other:</i> _____

### COMMUNICATION Expenses:

<i>Fax Transmissions</i>
<i>Pager</i>
<i>Toll Calls</i>
<i>Cellular Toll Calls</i>
<i>Internet Access</i>
<i>Other:</i> _____

### AUTO Travel:

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

### OUT-OF-TOWN Travel:

<i>Airfare</i>
<i>Bridge &amp; Highway Tolls</i>
<i>Bus &amp; Subway</i>
<i>Car Rental</i>
<i>Laundry</i>
<i>Lodging (do not combine with meals)</i>
<i>Meals (do not combine with lodging)</i>
<i>Porter, Bell Captain</i>
<i>Parking</i>
<i>Taxi</i>
<i>Telephone Calls (including home)</i>
<i>Train</i>
<i>Other:</i> _____
<i>Other:</i> _____
<i>Other:</i> _____

### CLASSROOM Supplies:

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

### MISCELLANEOUS Expenses:

<i>Liability Insurance - Business</i>
<i>Periodicals</i>
<i>Professional Subscriptions</i>
<i>Resumé - Job Seeking</i>
<i>Other:</i> _____
<i>Other:</i> _____
<i>Other:</i> _____