

Tax Deductions for EDUCATORS

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 & circumstances" of your unique situation.

PROFESSIONAL Fees & Dues:

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

CONTINUING Education:

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

COMMUNICATION Expenses:

Fax Transmissions	
Toll Calls	
Cellular Toll Calls	
Internet Access	
Other:	

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:	

OUT-OF-TOWN Travel:

Airfare	
Bridge & Highway Tolls	
Bus & Subway	
Car Rental	
Laundry	
Lodging	
Meals	
Porter, Bell Captain	
Parking	
Taxi	
Telephone Calls	
Train	
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	
Party Supplies	
Photocopy Expenses	
Printing	
Records, Tapes, Etc.	
Stationery	
Student Prizes & Awards	
Trophies	
Visual Aids	
Video Tapes	
Other:	

MISCELLANEOUS Expenses:

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

To the best of my knowledge, all the information contained within this document is true, correct and complete.

Signature of Taxpayer

Date