



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: _____	