

South Beach Tax and Financial Services

Educators' Business Expense Work Sheet

Name _____ Tax Year _____

Ordinary and necessary expenses incurred in connection with employment as a (an) -	<input type="checkbox"/> Elementary Teacher <input type="checkbox"/> Secondary Teacher <input type="checkbox"/> College Instructor <input type="checkbox"/> Vocational Instructor <input type="checkbox"/> Administrator	<input type="checkbox"/> Field of Expertise <input type="checkbox"/> _____ <input type="checkbox"/> _____
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The amounts of ordinary and necessary business expenses incurred as an employee may be claimed as Miscellaneous Itemized Deductions, in excess of any reimbursement. (Travel and Transportation Expenses are not to be listed here. Use W/S A-20 and W/S A-22). Depreciation of listed property (e.g., computer) used for work by an employee is allowed only if the item's use is for the employer's convenience and is required as a condition of employment.

If for a California teacher, also see W/S CR-9CA.

DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT
Bond for Sabbatical Leave		Printing and Copying Expense	
Clothing, Shoes and Accessories (Special Use Items-Gymnasium, Laboratory, etc.)		Professional/Technical Society dues & exp. M-1	
		School Classroom Supplies, Awards, Prizes, Plants, Paintings, Etc...	
Credential/License Renewal		School Functions & Admissions to Student Activities	
Depreciation of Educational Equipment (Form 4562) (Computer, Typewriter, Piano, Camera, Musical Instruments, Projector, Stereo, File Cabinets, Etc...)		Seminars/Workshops/Meetings/Conventions	
		Substitute Teacher Payments	
Depreciation of Professional Library (Form 4462) (Books, Tapes, Records, Sheet Music)		Teaching Aids - Films, Slides, Materials and Equipment	
		Telephone, FAX, Cell, etc. A-9	
Educational Activities (admissions to Classroom Related Films, Lectures, Concerts, Art Shows, Artist Series, Performances, etc.)		Trade/Tech. Books/Publications/Notebooks/Binders Periodicals/Tools/Supplies/Copies A-10	
Education- Continuing education expenses		Typing, Public Stenographer, Clerical Service (Term Papers, Manuscripts, Questionnaires, Reports)	
Educational Research (other than auto and travel)		Uniforms A-11	
Equipment (expendable) - (Calculator, Aquarium, Film and Processing, Flash Cards, Metronome, Pitch Pipe, Etc..) (including rentals)		Union Dues/Association Dues	
		Union Meetings and expenses	
Employment Seeking expenses A-17		Writing/Publishing Expenses - Employment Related	
Entertainment/Meals (see A-20)		Whistle/Megaphone	
Internet/DSL/Cable modem fees			
Malpractice, Public Liability Insurance, Fidelity Bond			
Meetings and Conventions			
Occupational License Renewal/Certificates		Excess amount from W/S AJ-3 (do not duplicate)	
Office Supplies - Postage, Stationery, Attendance Rec.			
		Amount from W/S A-99, Column A	
SUBTOTAL COLUMN ABOVE		-----> SUBTOTAL FROM LEFT COLUMN----->	
DEDUCTIBLE MILEAGE (not commuting) (Requires W/S TC-10)	MILES	TOTAL - to Form 2106, Line 4	
Travel To:		Enter Reimbursement from accountable plans, if any, on Form 2106. Do NOT net against expenses here.	
Attend meetings at other schools locations		OTHER TRANSPORTATION COSTS (non commuting)	AMOUNT
Transport students, faculty, to school functions such as sporting events, field trips etc.		Taxicab, Bus, Subway, etc.	
Attend Professional Meetings & Seminars		Tolls, Parking, Parking permits	
Attend School Events/Functions			
		TOTAL - to Form 2106, Line 2	
TOTAL MILES to W/S A-32 <input type="radio"/> or Form 2106 <input type="radio"/>		IMPORTANT: Maintain all records for at least Four (4) years after the return has been filed.	