# *EDUCATION PROFESSIONAL WORKSHEET – 2025*

## *No longer deductible for Federal purposes*

***Deductible on state returns***

***Are all expenses listed ordinary and necessary to this business activity and not reimbursed?*** _____

**PROFESSIONAL EXPENSES:**

ASSOCIATION DUES _____
UNION DUES _____
PROFESSIONAL PUBLICATIONS _____
ONLINE SERVICE SUBSCRIPTIONS _____
CLASSROOM AIDS:
- BOOKS _____
- ART SUPPLIES _____
- BULLETIN BOARD SUPPLIES _____
- TAPES, VIDEOS, DVD'S, CD'S _____
- MOVIES, PHOTOS, SLIDE, ETC. _____
- WEEKLY/MONTHLY MAGAZINES _____
- MISCELLANEOUS _____

TELEPHONE - CELL _____
INTERNET EXPENSES _____
EQUIPMENT _____
VOICEMAIL _____
CELL PHONE EQUIPMENT _____
PPE FOR CLASSROOM SAFTEY _____

**AUTO EXPENSES:** **(OTHER THAN COMMUTING)**

BUSINESS MILEAGE _____ MILES

**(Other than commuting back & forth to work)**

PARKING / TOLLS _____

**EDUCATION:**

CLASSES ATTENDED_____ TUITION_____
_____ TUITION_____
_____ TUITION_____

BOOKS & SUPPLIES _____

EDUCATION MILEAGE _____ MILES

PARKING / TOLLS _____

**TOTAL** _____

**FOOTNOTES:**_____
_____
_____

***NOTE: UP TO $300 OF QUALIFIED EXPENSES MAY BE DEDCTED AS AN ADJUSTMENT TO INCOME EVEN IF YOU DO NOT ITEMIZE YOUR DEDCTIONS – THEREFORE, PLEASE LIST ALL YOUR EXPENSES.***