



Use this form to summarize and organize your tax-deductible business expenses. 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, which is customary in your particular line of work. A necessary expense is one, which 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. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source. Please also use the auto expense worksheet and/or office in the home worksheet if applicable.

Auto Travel	
Away from home overnight (mi)	
Between jobs or job locations (mi)	
Continuing education (mi)	
Field Trips (mi)	
Library (mi)	
Meetings (mi)	
Parking fees/tolls	\$
Professional society meetings (mi)	
Purchases - materials/supplies (mi)	
Seminars (mi)	
Other: _____	

Travel - Away From Home	
Airfare	\$
Bus, Shuttle, Subway, Taxi or Train	
Bridge & highway tolls	
Car rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking	
Porter, bell captain	
Telephone calls (including home)	
Other: _____	

Continuing Education	
Correspondence /course fees	\$
Materials, supplies & textbooks	
Seminar fees	
Other: _____	

Telephone Expenses	
Cellular expense	\$
Fax transmissions	
Internet	
Pager	
Toll calls	
Other: _____	

Professional Fees & Dues	
Alumni dues	\$
Association dues	
Credentials/License	
Parent teacher groups	
School dues	
Union dues	
Other: _____	

Classroom Supplies*	
Arts & crafts materials	\$
Audio-Visual rentals/supplies	
Books	
Classroom decorations	
Classroom supplies	
Computer software	
Computer/printer	
Grading expenses	
Magazines/Newspapers	
Paper	
Party supplies	
Periodicals	
Photocopy expense	
Printing	
Professional subscriptions	
Records, tapes, music	
Stationery	
Student prizes & awards	
Trophies	
Visual aids	
Other: _____	

Miscellaneous Expenses	
Employment Seeking Expenses	\$
Liability insurance - Business	
Study Tours:	
Admission and Registration fees	
Brochures and Teaching aids	
Other: _____	

**\*Please list equipment purchases over \$200 on the back of this sheet, with the date placed in service and cost.**