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2007-2008 PROFESSIONAL TEACHING DEDUCTIONS

Union/Dues

Union Dues [POA/DSA] _____
Professional Associations _____
License Fees _____
Professional Insurance _____

Tools/Supplies

(An average I use for teachers is \$20/week for small general and miscellaneous supplies, including cleaning supplies, batteries, bulbs, locks and locker supplies, sunscreen, film, pens, paper, stationary supplies, computer disks, etc.)

What is your average \$_____/week for small tools and supplies?

OTHER ITEMS PURCHASED

Answer Machine/
Voicemail Service _____
Gloves/protection _____
Briefcase/Satchel _____
Camera/Film _____
Day-Timer _____
Flashlight/Charger _____
Printing/Copies _____
Software _____
Sunglasses/Safety Glasses _____
Tape Recorder/Tapes _____
Other _____

Job Seeking Expenses

Auto Miles _____
Air Fare _____
Hotel _____

Postage/Resumes/
Transcripts _____
#Days away overnight _____

Education Expenses

Auto Miles _____
Books/Paper/Pens _____
Parking Fees _____
Tuition/Lab Fees _____
Hotel _____

Student Loan Interest

Days away overnight _____

Professional Conferences

#days away overnight _____
Hotel _____
Airfare _____
Ground Transport _____
Conference Fees _____

Dry Cleaning of lab/clinical clothing (only clothing not suitable for street wear).

What is your average \$_____/week for dry cleaning for this type of clothing?

Uniforms/Lab Clothing

Boots/Shoes _____
Pants/skirts/blouses _____
Logo T-shirts/Caps _____
Gloves/Leather/Latex _____

Jacket/Parka _____

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Jump Suit _____

Patches _____

Rain Gear _____

Tailoring/Alterations _____

Training Shorts/Shoes _____

Other _____

Books/Subscriptions

Dictionary/Spell check _____

English/Spanish Books _____

Professional Journals _____

Professional Textbooks _____

Professional Software _____

Thomas Guide/Map Book _____

Other Books _____

Thesaurus _____

Volunteer [out-of-pocket expenses+miles]

Church/PTA _____

Community athletic groups –soccer, rugby, football, baseball, etc. _____

Other Qualified Charities

Or government organizations _____

Miscellaneous

Cellular Phone/Fees _____

Estimated business use Percentage of Cell Phone _____%

Pager Fees/Toll Calls _____

Safe Deposit Box _____

PDA _____

Computer/Printer _____

Is it a Laptop? YES
NO

If NO, estimated business
Use percentage of use _____%

Other Tax Items

DMV Auto License Fees _____

Boat/Trailer/Motorcycle _____

Contributions

Payroll Deductions _____

House of Worship _____

Station/Unit Funds _____

Cash to Charity _____

**Non-Cash (clothing, housewares,
appliances, etc donated to a
government agency or a qualified
charity**

Donated To Fair Market Value

Mortgage Interest _____

Second/Equity Line _____

Motor Home/Boat
or 2nd home _____

Property Taxes _____

State Taxes Owed
and Paid from prior
years tax liabilities _____

Home Mortgage
Refinance Points _____

Prior Refinance
Points(these become
deductible when the

loan is paid off) _____

MILEAGE

2nd Work Location A

_____miles x _____/week

2nd work location B

_____miles x _____/week

Local Conference and workshop

mileage _____

Job to Job Mileage _____

Other Temporary Work
Assignment Mileage _____

**2003 IRA CONTRIBUTIONS
(Traditional IRAs Only – Not
Roth IRA’s)**

\$ _____

FOR NEW CLIENTS ONLY

LAST YEARS
STATE TAX
REFUND _____

LAST YEARS
TAX PREP FEE _____

OTHER TAX SEASON TIPS

1. If you have sold stocks or mutual funds, you will need the “cost basis” of these items as they are not automatically always given to you. The IRS is told only how much money you received when the securities were sold. You have to tell the IRS how much basis you already have.

2. If you have a mortgage which you either refinanced, or where the loan was sold, ensure you have a Form 1098 for EACH lender showing how much interest was paid to that individual or institution.

SERVICES

- ELECTRONIC FILING
- DIRECT DEPOSIT
- TAX ADVICE THROUGHOUT THE YEAR
- BASIC TAX RETURN WITH MAIL, OFFICE OR PHONE APPOINTMENT \$350
- ALL RENTALS - SEE WEBSITE FOR DETAILS
- SCHEDULE C BUSINESSES, COPORATIONS, LLC’S PARTNERSHIPS AND EXEMPT ORGANIZATIONS – SEE WEBSITE
- CERTAIN FORMS WILL INCUR ADDITIONAL CHARGES – SEE WEBSITE AT www.timkelly.com/fees.htm FOR DETAILS

THE VERY FEW THINGS YOU CANNOT DEDUCT AND THE AUTHORITY WHICH SAYS SO!

1. First Line telephone (Int. Rev. Code Sect. 262)
2. Gym Fees (IRS Revenue Ruling 78-128)
3. Civilian clothes such as suits, dresses, etc. (*Donnelly v. Commissioner*, 262 F.2d 411 (2d Cir. 1959), aff’g 28 T.C. 1278 (1957).)
4. On duty meals, unless there is a MANDATORY mess fee (IRS Action on decision 1989-018, indicating they will not follow the *Christey* decision)
5. Commuting to work (IRS Revenue Ruling 99-7)
6. Haircuts (*Drake v. Commissioner* 52 TC 842 (1969))
7. Wristwatch (IRS Revenue Ruling 82-168)

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**2006 TAX YEAR FEES,
WHICH INCLUDE**

- ALL CIVIL LEGAL