



**TIM KELLY & ASSOCIATES**  
**ATTORNEYS AT LAW**  
 7801 N. Pershing Avenue  
 Stockton, CA 95207-1749  
 Phone and FAX 800-259-3372  
 www.timkelly.com

**Timothy E. Kelly, Esq. †\***  
[tim@timkelly.com](mailto:tim@timkelly.com)  
**Kevin W. Rego, Esq. LL.M.\***  
[kevin@timkelly.com](mailto:kevin@timkelly.com)  
**Lynn M. Kelly, Manager**  
[lynn@timkelly.com](mailto:lynn@timkelly.com)

\*Certified Specialist in Taxation Law,  
 State Bar of California Board of Legal  
 Specialization  
 † Also Licensed in Idaho, Illinois and  
 Texas

NAME \_\_\_\_\_

EMPLOYER \_\_\_\_\_

## 2024 EDUCATOR TAX DEDUCTION CHECKLIST

IF THIS CHECKLIST IS BEING USED FOR EMPLOYEE  
 BUSINESS EXPENSES ONLY – AND SPOUSE CHECKLIST  
 CONTAINS OTHER TAX INFORMATION-DO NOT DUPLICATE, JUST CHECK HERE

FOR 2021, TEACHER EXPENSES OVER \$250 ARE NO LONGER DEDUCTIBLE ON THE FEDERAL RETURN - ONLY FOR CALIFORNIA

<b><u>EDUCATION RELATED EXPENSES</u></b>	<b><u>Cellular Phone Use</u></b>	<b><u>Charitable Contributions of Money</u></b>								
Union Dues per year _____	Total monthly bill \$ _____ (employee portion only)	<i>(By law, you must have either a cancelled check, a credit card receipt or a letter from the charity showing the date of each donation and the amount in order to deduct money-cash donations cannot be deducted)</i>								
Other Associations _____	Percentage of _____ % Business Use									
Food/Refreshments _____	<b><u>Unreimbursed Business Miles (Annual)</u></b>	\$ _____ TOTAL MONEY CONTRIBUTIONS								
Protective clothing & Equipment <sup>1</sup> _____	Temporary _____ miles work locations (including offsite training or between regular assignments)	<b><u>Charitable Contribution of Property</u></b>  <i>(For contributions under \$500 you must have either a receipt from the charity or records containing the date and nature of the donation. For donations of a fair market value over \$500 you must have a receipt. All donations should be photographed and a list of donated items must be retained with the source of the valuation of the property)</i>								
Binoculars _____	Job seeking _____ miles									
Briefcase/Bag _____	Job related _____ miles Education	<b>Charity                      Fair Market Value</b>								
Camera & Supplies _____	<b><u>Job Related Education<sup>4</sup></u></b>	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr><td style="width: 50%; height: 25px;"></td><td style="width: 50%; height: 25px;"></td></tr> <tr><td style="width: 50%; height: 25px;"></td><td style="width: 50%; height: 25px;"></td></tr> <tr><td style="width: 50%; height: 25px;"></td><td style="width: 50%; height: 25px;"></td></tr> <tr><td style="width: 50%; height: 25px;"></td><td style="width: 50%; height: 25px;"></td></tr> </table>								
Books/Magazines _____	<b><u>Note: Educational expenses to obtain a basic teaching credential are NOT deductible</u></b>									
Printing _____	Tuition paid _____									
Art Supplies _____	Books & Supplies _____									
Office Supplies _____	If a degree program, describe course of study _____									
Field Trip Expense <sup>2</sup> _____										
Professional Development _____										
Software _____										
Computer Hardware <sup>3</sup> _____										
Tape Recorder _____										

<sup>1</sup> Clothing must be specialized and not suitable for ordinary wear  
<sup>2</sup> Food expenses are only deductible if an overnight stay is involved  
<sup>3</sup> The purchase of an actual computer will require a letter from the employer requiring the teacher make this expenditure. Accessories are deductible regardless.  
<sup>4</sup> Job related education is that which maintains or improves skills but cannot be the minimum education required to obtain an entry level license or credential.

**NEW DEPENDENT INFORMATION**

New Dependents in 2021? Yes

No #1

SSN \_\_\_\_\_

NAME \_\_\_\_\_

DOB \_\_\_\_\_

#2

SSN \_\_\_\_\_

NAME \_\_\_\_\_

DOB \_\_\_\_\_

**CHILD CARE INFORMATION**

NO CHILD CARE EXPENSE

Participate in Dependent Care Benefits (pre-tax through payroll)? Yes  No

**Provider 1**

Name \_\_\_\_\_

Same as last year

**If new:** Tax ID \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Zip \_\_\_\_\_

Telephone (\_\_\_\_) \_\_\_\_\_

Amount paid to provider #1 \$ \_\_\_\_\_

Amount paid per child \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

**CHILD CARE INFORMATION**

**Provider 2**

Name \_\_\_\_\_

Same as last year

**If new:** Tax ID \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Zip \_\_\_\_\_

Telephone (\_\_\_\_) \_\_\_\_\_

Amount paid to provider #2 \$ \_\_\_\_\_

Amount paid per child \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

Please attach a supplement for additional Child Care providers

**FOREIGN BANK ACCOUNTS**

Name of country or countries where foreign account(s) are held:

Names of individuals who are no longer dependents for 2024

\_\_\_\_\_

\_\_\_\_\_

IF YOUR BANK ACCOUNT FOR DIRECT DEPOSIT OF ANY REFUND HAS CHANGED SINCE LAST YEAR – CHECK HERE

**Total Medical Expenses Paid**

(only amounts exceeding 7.5% of adjusted gross income are deductible - do not include pre-tax insurance premiums deducted from wages)

\$ \_\_\_\_\_

**Total Property Taxes Paid (do not include rentals)**

\$ \_\_\_\_\_

**Deductible DMV Fees (Only the Vehicle License Fee)**

\$ \_\_\_\_\_

**Total Student Loan Interest Paid**

\$ \_\_\_\_\_

**Tuition paid out of pocket for non-job related education (college level)**

Family Member Amount Level


**Mortgage Interest Paid on your 1<sup>st</sup> and 2<sup>nd</sup> homes (do not include rentals)**

Lender Amt. HELOC?

		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

**OTHER UNREIMBURSED EXPENSES OR DEDUCTIONS NOT LISTED ABOVE**


**OTHER COMMENTS OR ISSUES**

--