



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
Kevin W. Rego, Esq. LL.M.*
kevin@timkelly.com
Lynn M. Kelly, Manager
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 _____

2020 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 2020, TEACHER EXPENSES OVER \$250 ARE NO LONGER DEDUCTIBLE ON THE FEDERAL RETURN - ONLY FOR CALIFORNIA

<u>EDUCATION RELATED EXPENSES</u>	<u>Cellular Phone Use</u>	<u>Charitable Contributions of Money</u>								
Union Dues per year _____	Total monthly bill \$_____ (employee portion only)	(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)								
Other Associations _____	Percentage of _____% Business Use									
Food/Refreshments _____	<u>Unreimbursed Business Miles (Annual)</u>	\$_____								
Protective clothing & Equipment ¹ _____	Temporary _____miles work locations (including offsite training or between regular assignments)	TOTAL MONEY CONTRIBUTIONS								
Binoculars _____	Job seeking _____miles	<u>Charitable Contribution of Property</u>								
Briefcase/Bag _____	Job related _____miles Education	(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)								
Camera & Supplies _____	<u>Job Related Education⁴</u>	Charity Fair Market Value								
Books/Magazines _____	<u>Note: Educational expenses to obtain a basic teaching credential are NOT deductible</u>	<table border="1" style="width: 100%; height: 100px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>								
Printing _____	Tuition paid _____									
Art Supplies _____	Books & Supplies _____									
Office Supplies _____	If a degree program, describe course of study									
Field Trip Expense ² _____	_____									
Professional Development _____										
Software _____										
Computer Hardware ³ _____										
Tape Recorder _____										

¹ Clothing must be specialized and not suitable for ordinary wear
² Food expenses are only deductible if an overnight stay is involved
³ The purchase of an actual computer will require a letter from the employer requiring the teacher make this expenditure. Accessories are deductible regardless.
⁴ 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 2020? 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 2020

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

Total Medical Expenses Paid

(only amounts exceeding 10% of adjusted gross income are deductible - 7.5% for California-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 1st and 2nd 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

--