



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 _____

2025 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 2025, K-12 TEACHER EXPENSES OVER \$300 (\$600 IF BOTH SPOUSES ARE K-12 TEACHERS) 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>	TOTAL MONEY CONTRIBUTIONS
Protective clothing & Equipment ¹ _____	Temporary _____ miles work locations (including offsite training or between regular assignments)	<u>Charitable Contribution of Property</u>
Binoculars _____	Job seeking _____ miles	(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)
Briefcase/Bag _____	Job related _____ miles Education	Charity Fair Market Value
Camera & Supplies _____	<u>Job Related Education⁴</u>	
Books/Magazines _____	<u>Note: Educational expenses to obtain a basic teaching credential are NOT deductible</u>	
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.

<u>NEW DEPENDENT INFORMATION</u> ☐ ☐ New Dependents in 2025? Yes No #1 SSN _____ NAME _____ DOB _____ #2 SSN _____ NAME _____ DOB _____ <u>CHILD CARE INFORMATION</u> NO CHILD CARE EXPENSE ☐ Participate in Dependent Care Benefits (pre-tax through payroll)? Yes ☐ No ☐ Provider 1 Name _____ Same as last year ☐	<u>CHILD CARE INFORMATION</u> 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 2025 _____ _____ IF YOUR BANK ACCOUNT FOR DIRECT DEPOSIT OF ANY REFUND HAS CHANGED SINCE LAST YEAR – CHECK HERE ☐	<u>Total Medical Expenses Paid</u> (only amounts exceeding 7.5% of adjusted gross income are deductible - do not include pre-tax insurance premiums deducted from wages) \$ _____ <u>Total Property Taxes Paid (do not include rentals)</u> \$ _____ <u>Deductible DMV Fees (Only the Vehicle License Fee)</u> \$ _____ <u>Total Student Loan Interest Paid</u> \$ _____ <u>Tuition paid out of pocket for non-job related education (college level)</u> Family Member Amount Level <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%; height: 30px;"></td><td style="width: 33%; height: 30px;"></td><td style="width: 33%; height: 30px;"></td></tr> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="height: 30px;"></td></tr> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="height: 30px;"></td></tr> </table> <u>Mortgage Interest Paid on your 1st and 2nd homes (do not include rentals)</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Lender</th> <th style="width: 33%;">Amt.</th> <th style="width: 33%;">HELOC?</th> </tr> </thead> <tbody> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="text-align: center;">☐</td></tr> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="text-align: center;">☐</td></tr> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="text-align: center;">☐</td></tr> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="text-align: center;">☐</td></tr> </tbody> </table>										Lender	Amt.	HELOC?			☐			☐			☐			☐
Lender	Amt.	HELOC?																								
		☐																								
		☐																								
		☐																								
		☐																								
If new: Tax ID _____ Address _____ City _____ Zip _____ Telephone (____) _____ Amount paid to provider #1 \$ _____ Amount paid per child _____ \$ _____ _____ \$ _____ _____ \$ _____ _____ \$ _____	<u>Mortgage Interest Paid on your 1st and 2nd homes (do not include rentals)</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Lender</th> <th style="width: 33%;">Amt.</th> <th style="width: 33%;">HELOC?</th> </tr> </thead> <tbody> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="text-align: center;">☐</td></tr> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="text-align: center;">☐</td></tr> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="text-align: center;">☐</td></tr> <tr><td style="height: 30px;"></td><td style="height: 30px;"></td><td style="text-align: center;">☐</td></tr> </tbody> </table>		Lender	Amt.	HELOC?			☐			☐			☐			☐									
Lender	Amt.	HELOC?																								
		☐																								
		☐																								
		☐																								
		☐																								

OTHER UNREIMBURSED EXPENSES OR DEDUCTIONS NOT LISTED ABOVE

OTHER COMMENTS OR ISSUES

--