

Educator Expenses

If you were an eligible educator in 2019, you can deduct up to \$250 of qualified expenses you paid in 2019 as an adjustment to gross income on Schedule 1 (Form 1040 or 1040-SR), line 10. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses.

Eligible educator. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in school for at least 900 hours during a school year.

Qualified expenses. Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense doesn't have to be required to be considered necessary.

Qualified expenses also include those expenses you incur while participating in professional development courses related to the curriculum in which you provide instruction. It also includes those expenses related to those students for whom you provide that instruction.

Qualified expenses don't include expenses for home schooling or for nonathletic supplies for courses in health or physical education. You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified state tuition program earnings.
- Nontaxable earnings from Coverdell education savings accounts.
- Any reimbursements you received for those expenses that weren't reported to you in box 1 of your Form W-2.

This publication will be updated for Tax Year 2020

You can eFile your Educator Expenses on eFile.com via Schedule 1 Line 10.

Keep your expense receipts with your records.

If your return is not free use promo code: 1efile50 to get 50% discount.