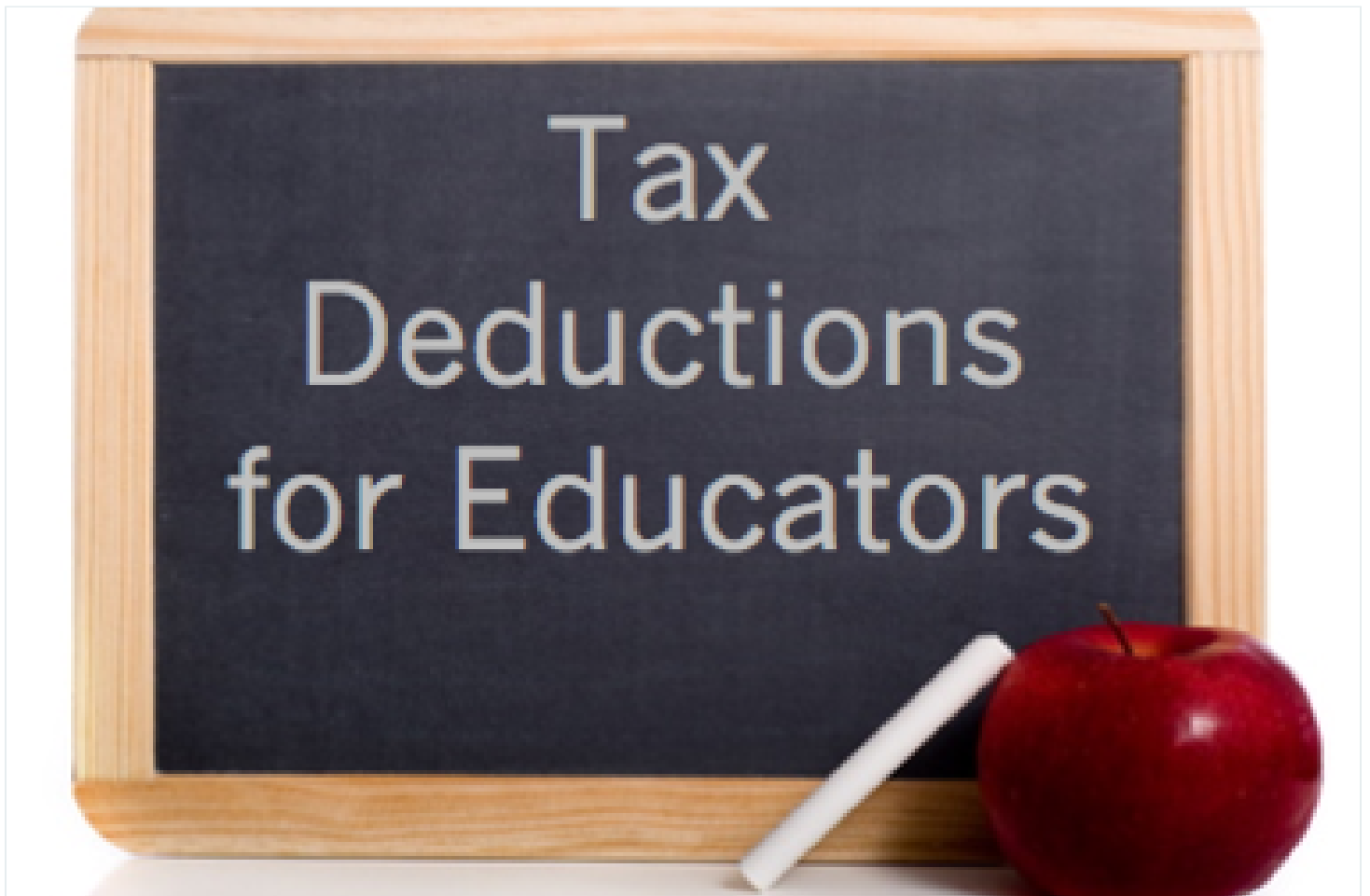


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definition of "qualified expenses" also encompasses other supplies, books, computer equipment (including related software and services), other equipment and ...

Jan. 19, 2016



[The new "extenders law" enacted late in 2015 retains several key tax provisions and makes them permanent with certain modifications. This is the [sixth part of a series of articles](#) on these tax breaks.]

Congress is rewarding teachers and other educators who put their money where their mouths are.

If you go “above and beyond the call of duty” and pay classroom costs out of your

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supplementary materials used in the classroom. For courses in health and physical education, expenses count as qualified expenses only if they’re related to athletics.

The PATH Act further enhances the deduction by allowing “professional development expenses” to qualify. Professional development expenses cover courses related to the curriculum in which the educator provides instruction. This enhancement applies to tax years beginning after 2015.

Note that the deduction isn’t strictly limited to teachers. The IRS says you can deduct classroom expenses on your 2015 return if you were employed for the tax year at a state-approved public or private school system and held one of the following positions for kindergarten through grade 12:

- Teacher
- Instructor
- Counselor
- Principal
- Aide

To qualify, you must work at least 900 hours a school year in a school providing elementary or secondary education as determined by state law. If a couple shares a career in education, they may double up on the deduction for up to \$500 a year on a joint return, but each spouse is limited to \$250 of qualified expenses. For example, if a husband spent \$100 on school supplies and the wife spent \$400, the amount attributable to the wife is still limited to \$250 for a total of \$350.

Notably, the deduction for teacher classroom expenses is claimed “above the line,” so it’s more valuable than a regular deduction. First, non-itemizers, as well as itemizers can claim it. Second, it can lower your adjusted gross income (AGI) slightly for other tax return purposes. Without this write-off, teachers previously could only deduct

unreimbursed expenses as miscellaneous expenses subject to a floor of 2 percent of

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