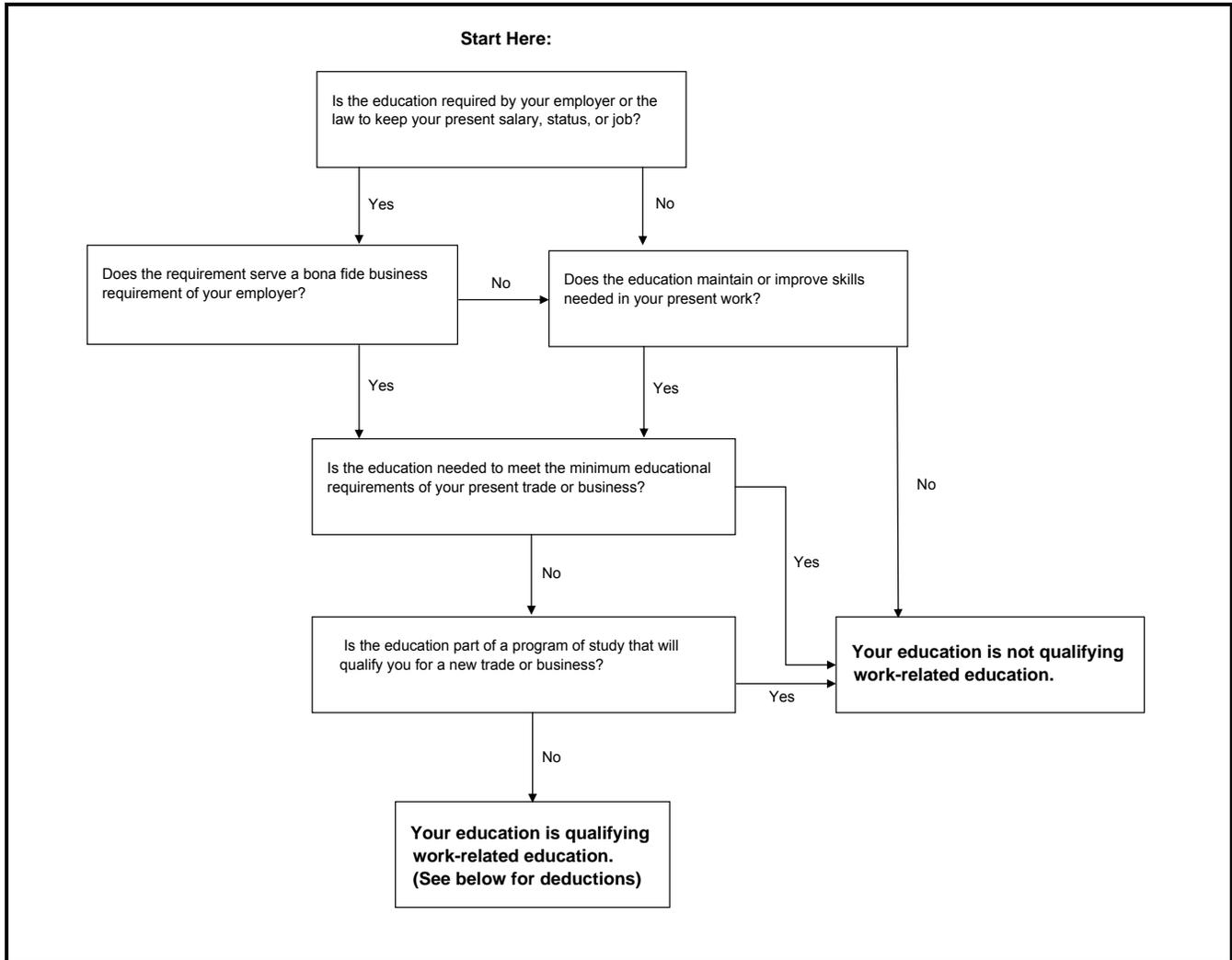


Work-Related Education



If your education is qualifying work-related education, you can generally deduct your education expenses as business expenses. If you are not self-employed, you can deduct business expenses only if you use Schedule A to itemize deductions.

The following education expenses can be deducted.

- Tuition, books, supplies, lab fees, professional subscriptions, memberships and dues.
- Transportation costs between your home and school using the bus, subway, cab, or other fares, as well as the cost of using your car. If you use your car for transportation to school, you can deduct either your actual expenses, (such as the amounts spent on gas, maintenance, and insurance), or the mileage to and from school.
- Relating to the use of your car above, you can also deduct parking fees and tolls.
- Travel, meals, and lodging costs if you travel overnight mainly to obtain qualifying work-related education.
- Other education expenses, such as costs of research and typing when writing a paper as part of an educational program. This would include computer and printer costs for which we would need the date of purchase.