Educational Expense Worksheet **Name**_____

Date	Provider	Course	Location	Regis'tion Fee	Books/ Manual	Auto Mileage	Airfare	Parking/ Tolls	Lodging	Food	Misc. Expenses
			Expense Totals								

Qualifying Education

Requirements: The education must:

1. Be required by your employer or the law to keep your present salary, status, or job (and serve a business purpose of your employer), or
2. Maintain or improve skills needed in your present work.

Exception: Even if your education meets one of the requirements, it is not qualifying education if it:

1. Is needed to meet the minimum educational requirements of your present trade or business, or
2. Is part of a program of study that can qualify you for a new trade or business, even if you have no plans to enter that trade or business.

Tax Law Changes

Current Law:
Education expenses for qualified higher education are deductible as an adjustment to income on the front of Form 1040. The deduction limitation is based on the tax year and the taxpayer's modified AGI. Qualified higher education includes tuition and required enrollment fees at accredited post-secondary institutions.

Prior Law:
No deduction allowed for any education expenses that help a taxpayer meet minimal requirements for a trade or business, or help qualify the taxpayer for a new job, trade, or business.