



Education Expenses & Head of Household

STATEMENT OF EDUCATION EXPENSE

You Must Answer Questions 1 thru 4 to Qualify Your Deduction	YES	NO
1. Is education required to meet the basic requirement of your profession?		
2. Will education qualify you for a new business or profession?		
Note: If you answered "Yes" to question 1 or 2, STOP. You may not deduct your expenses.		
3. Are you required to complete this education as a condition of your employment?		
4. Does education maintain or improve skills required in your employment?		
Note: If you answered "No" to questions 3 and 4, STOP. You may not deduct your expenses.		

EDUCATIONAL EXPENSES	EDUCATIONAL INSTITUTION
5. Tuition and fees	Name:
6. Books and supplies	
7. Printing & Copying	Address:
8. Transcript Fees	
9. Mileage (number of miles _____)	Course of Study:
10. Airfare, Trainfare, Etc.	
11. Lodging away from home overnight (NOT including Meals)	Dates Attended:
12. Meals while away from home overnight (Total _____ x 50%)	
13. Local Transportation	EMPLOYER DURING SCHOOLING
14. Parking fees and tolls	Name:
15. Total Expenses (add lines 5 thru 14)	
16. Reimbursements not included in form W2/1099	Address:
17. Reimbursements included in form W2/1099, no withholding	
18. Total Reimbursements (add lines 16 and 17)	Note:
19. Deductible Education Expense (line 15 less line 17)	



SCHEDULE FOR QUALIFICATION AS HEAD OF HOUSEHOLD

1. DESCRIBE TAXPAYER (CHECK WHICH APPLIES):

A. An unmarried person

B. Divorced or legally separated. (Persons under an interlocutory Decree do not qualify)

C. Married to a nonresident alien at close of year

D. A married person filing separately whose spouse was not a member of the household for the last 6 months of the taxable year. (Must check "D" below to qualify)

2. TAXPAYER PAID OVER HALF THE COST OF A HOUSEHOLD THAT WAS THE PRINCIPAL RESIDENCE FOR OVER 6 MONTHS OF THE TAXPAYER AND:

A. AT LEAST ONE PARENT. Parent need not live with taxpayer but MUST qualify as a dependent. (If the parent did not live with taxpayer, home must have been the parent's principal residence for the whole year).
Name of Parent: _____

B. AT LEAST ONE UNMARRIED CHILD, GRANDCHILD, OR STEPCHILD OF THE TAXPAYER. The child MUST live with taxpayer.
Name of unmarried child: _____ A Dependent _____

C. AT LEAST ONE RELATIVE (which could include a married child). Relative MUST live with the taxpayer AND qualify as a dependent.
Name of person: _____ Relationship: _____

D. AT LEAST ONE CHILD OR STEPCHILD. The child MUST live with the taxpayer and MUST qualify as a dependent unless the exemption was waived or a pre-85 agreement (Applies only to "D" above).
Name of child: _____