

Internal Revenue Service

Department of the Treasury

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Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:ITA:4 – CONEX-123418-03

Date: April 22, 2003

Dear [REDACTED]

Thank you for your letter dated March 25, 2003, recommending that preschool teachers be allowed to deduct from gross income certain unreimbursed expenses. The Acting Commissioner asked that we respond to your letter.

As you know, § 62(a)(2)(D) of the Internal Revenue Code allows elementary and secondary teachers to deduct from gross income certain unreimbursed trade or business expenses allowed by §162. For 2003, the deduction from gross income generally consists of expenses, not in excess of \$250, for books, supplies, equipment, and supplementary materials used by the teacher in the classroom.

You are recommending the extension of this tax treatment to preschool teachers, who may have similar unreimbursed expenses. Although such a change would require legislation enacted by the Congress, we appreciate your interest in this issue and your bringing it to our attention.

Sincerely,

Robert A. Berkovsky
Branch Chief
Office of Associate Chief Counsel
(Income Tax & Accounting)