



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

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CONEX-122529-10

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Dear \_\_\_\_\_ :

I am responding to your e-mail to President Barack Obama in which you requested that the law permit school teachers to take a deduction for expenses incurred in purchasing school supplies.

For taxable years beginning during 2002 through 2009, section 62(a)(2)(D) of the Internal Revenue Code (the Code) allows an eligible educator to deduct certain unreimbursed expenses in determining the eligible educator's adjusted gross income, thus making this deduction an "above the line" deduction. The deduction is allowed for expenses paid or incurred in connection with books, supplies (other than nonathletic supplies for course of instruction in health or physical education), computer equipment (including related software and services) and other equipment, and supplementary materials used by the eligible educator in the classroom. The expenses must also qualify as trade or business expenses under section 162 of the Code. The amount of the deduction is limited to \$250 each year. An "eligible educator" is defined as an individual who is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year (section 62(d)(1) of the Code).

Any change to this deduction allowed to school teachers would require legislative action by Congress. The Internal Revenue Service does not have the authority to change the statutory limitations or requirements.

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I hope this information is helpful. If we can assist you further, please contact me or  
of my office at .

Sincerely,

William A. Jackson  
Branch Chief, Branch 5  
Office of Associate Chief Counsel  
(Income Tax and Accounting)