

TAX BREAKS

Teachers Can Deduct COVID-Prevention Supplies on Their Tax Return

Eligible educators can write off expenses for COVID-19 protective items that help stop the spread of the virus in the classroom.

Teachers and other educators can now deduct out-of-pocket expenses for "COVID-19 protective items" on their tax return, thanks to the COVID-Related Tax Relief Act that was passed in December. And the IRS has just issued guidance to help educators determine what is or isn't deductible under the new law.

According to the IRS, deductible supplies include personal protective equipment (PPE) and other items used to stop the spread of COVID-19 in the classroom. Among other things, the list includes:

- Face masks;
- Disinfectants;
- Hand soap;
- Hand sanitizer;
- Disposable gloves;
- Tape, paint or chalk to guide social distancing;
- Physical barriers (e.g., clear plexiglass);
- Air purifiers; and
- Other items recommended by the Centers for Disease Control and Prevention (CDC) used to prevent the spread of COVID-19.

The deduction is available for up to \$250 of unreimbursed cost of COVID-19 protective items paid by an eligible educator after March 12, 2020. An "eligible educator" is anyone who is a kindergarten through 12th grade teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year. The maximum deduction jumps to \$500 for a married couple filing a joint return if both spouses are eligible educators – but not more than \$250 each.

Other expenses that were already deductible – such as books, supplies, and other materials used in the classroom – also count toward the \$250 (or \$500) limit. For 2020 tax returns, the deduction is claimed on Schedule 1, Line 10, of Form 1040 or 1040-SR. The IRS started accepting 2020 tax returns on February 12, and they are due on April 15, 2021.

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