If you haven't already done so and are an elementary or middle school teacher who is involved with the Grades 3-8 ELA & Math New York State Assessments, please take the time to complete the survey from the NYS Education Department. The three areas of change that the state is exploring and seeking educators' opinions on are:

1. When the tests should be administered (which months), and if the ELA and Math assessments should be in the same or different months.
2. What scoring model should be used.
3. What format the test should be in (only multiple choice or a combination of multiple choice and open response questions).


It can also be found on the WTA's website at [www.wayneta.org](http://www.wayneta.org). The survey will be on-line until February 27, 2009.

The Board of Regents is planning on making these changes for the 2010-2011 school year. NYSUT policy recommends that the grades 3-8 assessment results be returned to teachers in a timely manner and that the state establish a “Regents”-like test period.

Although, this has been changing on a daily basis, at the time of this article it appears that the NY State Congressional Delegation has secured more than 2.7 billion dollars in education aid through the federal stimulus plan. This will go a long way toward alleviating some of the proposed cuts to school districts across NY State. Hopefully the federal government will come through with this funding and the state will spend it as intended to help schools. That being said the district still faces a significant decrease in funding from the state for next year. The NY State Budget is due by April 1, but recent comments from the governor indicate that it may not be done by then. Thankful, our school district has worked hard to minimize the effects of any projected budget cuts.

Sincerely,

Jason Carter
The 3 R’s: Remarks, Reminders, and Relief!

Tax Tips for Educators!

As you are preparing your taxes, here are some guidelines regarding the business expenses applicable to educators. Please keep in mind that this is for informational purposes only and that you should rely on the advice of your tax professional before making any decisions. This information was summarized from handouts provided by the Legend Group.

Professional Fess and Dues: Dues paid to professional associations and societies related to your educational profession are deductible including your union dues! There are specific exceptions for certain types of organizations/clubs/societies, initial admission fees, etc. so please check carefully.

Continuing Education: Education expenses are deductible when:
1. your employer requires the education in order for you to keep your job or rate of pay.
2. The education maintains your skills in the education profession.
This includes courses taken by a classroom teacher to qualify as a school counselor or school administrator!

Telephone Expenses: While your basic telephone service is not deductible, toll calls that are business related are. A second line that may be used exclusively for business is also deductible.

Auto Travel: Auto expenses based on the number of qualified business miles that you drive are deductible. Expenses for travel between business locations or between your home and temporary work locations are deductible. Your regular commuting between home and work each day are NOT considered business miles. Keep track by documenting your miles in a record book in which you record the following: Date, Purpose of trip, Place to which you traveled, and Number of miles traveled. You should also record your beginning of the year odometer reading along with your end of the year odometer reading.

Travel Out of Town: Expenses for traveling away from home overnight on job-related and continuing education trips are deductible. These expenses may include meals, lodging, tips, transportation, and miscellaneous items such as laundry, valet, etc. Receipts must be retained for each of these expenses unless they are under $25, but then they must be recorded in a trip log or diary. Meals are generally 50% deductible.

Classroom Supplies: These items must be ordinary and necessary to your profession as an education and not reimbursable by your employer. Items are generally books, paper, and other consumables that cost under $100. Items over $100 that have a useful life of more than a year are recovered differently on your tax return.

Other Expenses: Expenses for looking for new employment in the same line of work are deductible whether or not you obtain a new job. Out of town job seeking expenses are deductible if the primary purpose of the trip is job-seeking.

Lifetime Learning Credit: This is a tax credit of up to $2,000 per taxpayer per year and is available for post-secondary educational expenses including undergraduate, graduate, and professional degree type courses.

Interest on Educational Loans Deduction: You can deduct up to $2,500 of interest on qualified educational loans for college expenses based on Annual Gross Income even if you do not itemize.

10% Penalty Exception: Withdrawals to an IRA qualify for a penalty exception if the funds are used for medical expenses, qualified educational expenses, or a first time home purchase.