

similar to the one you use at the office to complete your work at home. Since your use of the computer isn't for the convenience of your employer and isn't required as a condition of your employment, you can't claim a depreciation deduction for it.

**Which depreciation method to use.** The depreciation method you use depends on whether you meet the more-than-50%-use test.

**More-than-50%-use test met.** You meet this test if you use the computer more than 50% in your work. If you meet this test, you can claim accelerated depreciation under the General Depreciation System (GDS). In addition, you may be able to take the section 179 deduction for the year you place the item in service.

**More-than-50%-use test not met.** If you don't meet the more-than-50%-use test, you are limited to the straight line method of depreciation under the Alternative Depreciation System (ADS). You also can't claim the section 179 deduction. (But if you use your computer in a home office, see the exception below.)

**Investment use.** Your use of a computer in connection with investments (described later under Other Expenses) doesn't count as use in your work. However, you can combine your investment use with your work use in figuring your depreciation deduction.

**Exception for computer used in a home office.** The more-than-50%-use test doesn't apply to a computer used only in a part of your home that meets the requirements described later under Home Office. You can claim accelerated depreciation using GDS for a computer used in a qualifying home office, even if you don't use it more than 50% in your work. You also may be able to take a section 179 deduction for the year you place the computer in service. See Computer used in a home office under How To Report, later.

**More information.** For more information on depreciation and the section 179 deduction for computers and other items used in a home office, see Business Furniture and Equipment in Pub. 587. Pub. 946 has detailed information about the section 179 deduction and depreciation deductions using GDS and ADS.

**Reporting your depreciation deduction.** See How To Report, later, for information about reporting a deduction for depreciation.



You must keep records to prove your percentage of business and investment use.

## Dues to Chambers of Commerce and Professional Societies

You may be able to deduct dues paid to professional organizations (such as bar associations and medical associations) and to chambers of commerce and similar organizations, if membership helps you carry out the duties of your job. Similar organizations include:

- Boards of trade,
- Business leagues,
- Civic or public service organizations,
- Real estate boards, and
- Trade associations.

SCHEDULE A

**Lobbying and political activities.** You may not be able to deduct that part of your dues that is for certain lobbying and political activities. See Lobbying Expenses under Non deductible Expenses, later.

## Educator Expenses

If you were an eligible educator in 2016, you can deduct up to \$250 of qualified expenses you paid in 2016 as an adjustment to gross income on Form 1040, line 23, rather than as a miscellaneous itemized deduction. If you file Form 1040A, you can deduct these expenses on line 16. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses.

**Eligible educator.** An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in school for at least 900 hours during a school year.

**Qualified expenses.** Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense doesn't have to be required to be considered necessary.

Beginning in 2016, qualified expenses also include those expenses you incur while participating in professional development courses related to the curriculum in which you provide instruction. It also includes those expenses related to those students for whom you provide that instruction.

Qualified expenses don't include expenses for home schooling or for nonathletic supplies for courses in health or physical education. You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified state tuition program earnings.