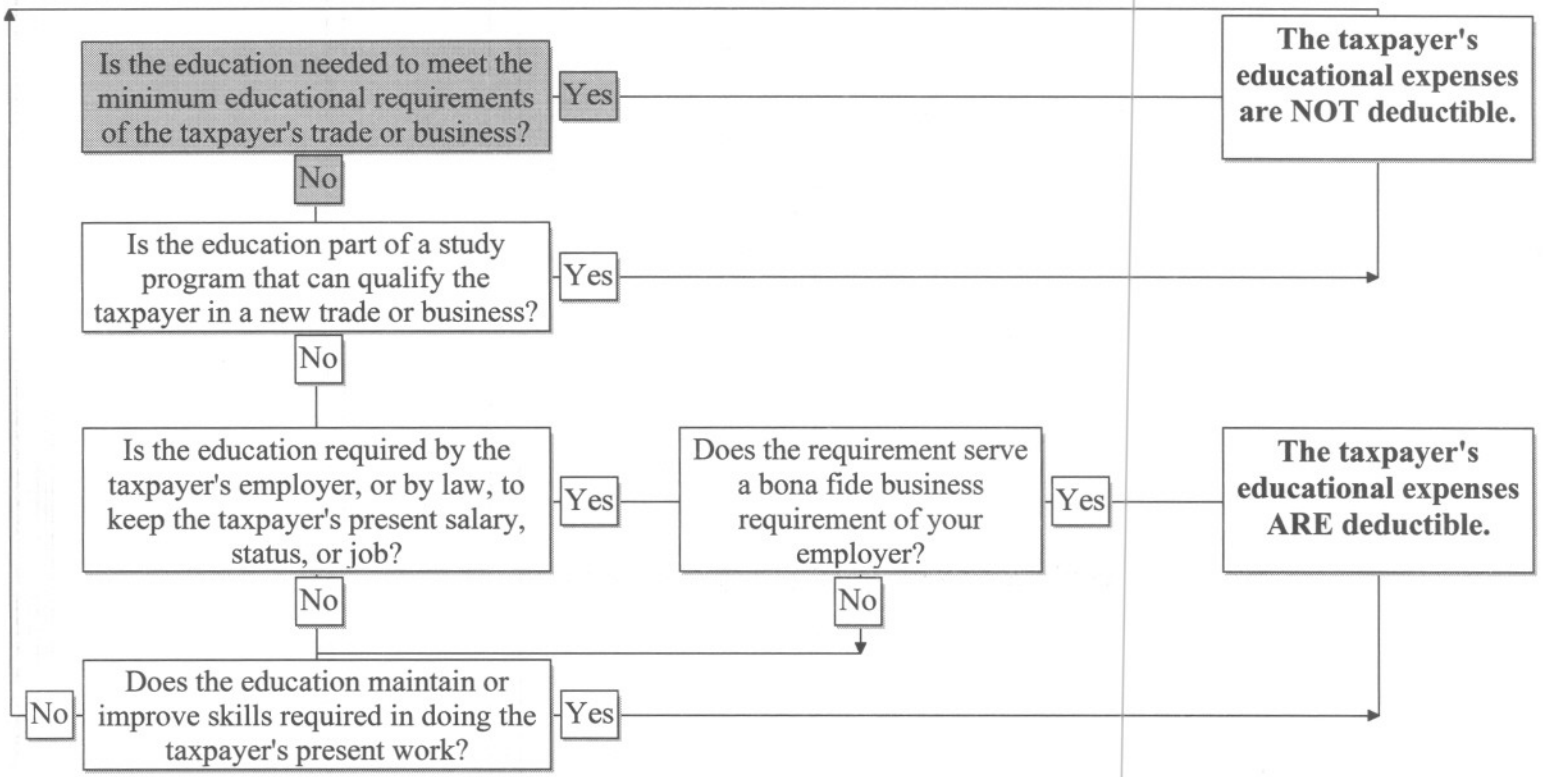Educational Expenses: are they deductible?