



introduction

In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation.

Tax Deductions for: **Peace Officers**

PROFESSIONAL Fees & Dues:

| | |
|------------------------|--|
| Association Dues | |
| Protective League Dues | |
| Union Dues | |
| Other: _____ | |
| Other: _____ | |

UNIFORMS & Upkeep:

| | |
|-----------------------|--|
| Alterations & Repairs | |
| Boots & Shoes | |
| Cleaning | |
| Emblems | |
| Gauntlets | |
| Gloves | |
| Hat & Helmet | |
| Jacket | |
| Laundry | |
| Leathers | |
| Pants | |
| Rain Gear | |
| Shirts & Ties | |
| Swat | |
| Other: _____ | |

AUTO Travel:

| | |
|--------------------------------------|--|
| Between 1st & 2nd Job (mi) | |
| Between Stations (mi) | |
| Continuing Education (mi) | |
| Out-of-Town Business Trips (mi) | |
| Purchasing Equipment & Supplies (mi) | |
| Uniform Cleaning & Maintenance (mi) | |
| Parking Fees (\$) | |
| Tolls (\$) | |
| Other: _____ | |

CONTINUING Education:

| | |
|---------------------------------|--|
| Correspondence Course Fees | |
| Materials, Textbooks & Supplies | |
| Registration Fees | |
| Other: _____ | |

EQUIPMENT & Repairs:

| | |
|--------------------------|--|
| Ammunition & Clips | |
| Ammunition Pouch | |
| Answering Machine | |
| Baton | |
| Beeper - Pager | |
| Binoculars | |
| Briefcase | |
| Bulletproof Vest | |
| Cleaning Equipment - Gun | |
| Ear Protectors | |
| Flashlight & Batteries | |
| Grips | |
| Gun - Service Weapon | |
| ID Case | |
| Keepers | |
| Map Book & Notebook | |
| Polish | |
| Recorder & Tapes | |
| Reloaders | |
| Repairs - Equipment | |
| Safety Equipment | |
| Safety Glasses | |
| Ticket Book | |
| Trade Publications | |
| Other: _____ | |
| Other: _____ | |

TELEPHONE Expenses:

| | |
|------------------|--|
| Cellular Service | |
| Paging Service | |
| Pay Phone | |
| Toll Calls | |
| Other: _____ | |
| Other: _____ | |

OUT-OF-TOWN Travel:

| | |
|-------------------------------------|--|
| Airfare, Train & Bus | |
| Bridge & Highway Tolls | |
| Car Rental | |
| Laundry | |
| Lodging (do not combine with meals) | |
| Meals (do not combine with lodging) | |
| Parking | |
| Porter, Bell Captain | |
| Taxi & Subway | |
| Telephone Calls (including home) | |
| Other: _____ | |
| Other: _____ | |

MISCELLANEOUS Expenses:

| | |
|---|--|
| Errors & Omissions Insurance | |
| Job Seeking | |
| Legal (Protection and production of taxable income) | |
| Liability Insurance | |
| Professional Subscriptions | |
| Other: _____ | |
| Other: _____ | |
| Other: _____ | |