

Tax Deductions for Law Enforcement Professionals

Use this form to summarize and organize your tax-deductible business expenses. 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, which is customary in your particular line of work. A necessary expense is one, which 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. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

Professional Fees & Dues	
Association Dues	
Protective League Dues	
Union Dues	
Other _____	

Uniforms & Upkeep	
Alterations & Repairs	
Boots, Shoes & Gauntlets	
Cleaning & Laundry	
Emblems	
Hat, Helmet & Gloves	
Jacket, Leathers & Rain Gear	
Uniforms	
Other _____	

Auto Travel	
Between 1 st & 2 nd Job (mi)	
Between Stations (mi)	
Continuing Education (mi)	
Out of Town Business Trips (mi)	
Pickup Cleaning Supplies (mi)	
Parking Fees & Tolls (\$)	
Other _____	

Travel – Out of Town	
Airfare, Train & Bus	
Bridge & Highway Tolls	
Laundry	
Lodging <i>(do not combine with meals)</i>	
Meals <i>(do not combine with lodging)</i>	
Porter, Bell Captain	
Taxi, Subway, Car Rental	
Telephone Calls <i>(including home)</i>	
Other _____	

Telephone Expenses	
Cellular Service	
Paging Service	
Toll Calls	

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 - Ticket Book	
Keepers	
Map Book & Note Book	
Recorder & Tapes	
Reloaders	
Repairs – Equipment	
Safety Equipment	
Safety Glasses	
Trade Publications	
Other _____	

Continuing Education	
Correspondence Course Fees	
Materials, Text Books & Supplies	
Registration Fees	
Other _____	

Miscellaneous Expenses	
E&O & Liability Insurance	
Job Seeking	
Legal <i>(Prot. & Prod. of taxable income)</i>	
Professional Subscriptions	
Roadside Meals <i>(christey 1981, DC MN 48 AFTR2d 81-5796)</i>	