

Tax Deductions for Law Enforcement Professionals

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 & circumstances" of your unique situation.

EQUIPMENT	\$
Ammunition & Clips	
Answering Machine	
Baton / Ring	
Binoculars	
Briefcase	
Bulletproof Vest	
Cleaning Equipment - Gun	
Clipboard	
Ear Protectors	
Gloves	
Grips, Flashlights & Batteries	
Gun - Service Weapon	
Handcuffs / Case	
Holsters	
ID / Badge Case	
Map Book & Notebook	
Rain Gear	
Recorders & Tapes	
Repairs - Equipment & Guns	
Safety Equipment & Glasses	
Speed Reloader	
Ticket Book	
Whistle	
Others:	

UNIFORM & UPKEEP	\$
Alterations	
Boots & Shoes	
Cleaning Supplies	
Dry Cleaning	
Emblems & Gauntlets	
Gloves & Jacket	
Hat & Helmet	
Laundry	
Leathers	
Pants	
Rain Gear	
Swat/Ties/Dickey	
Others:	
Less: UNIFORM ALLOWANCE	

FEES & DUES	\$
Association Dues	
Protective League Dues	
Union Dues	
Others:	

TRAINING - EDUCATION	\$
Correspondence Course Fees	
Materials, Textbooks & Supplies	
Registration Fees	
Others:	

AUTO TRAVEL	(In Miles)
Between 1st and 2nd Job	-
Between Stations	-
Out of Town Business Trips	-
Purchasing Equipment & Supplies	-
Uniform Cleaning & Maintenance	-
Continuing Education	-
Parking Fees & Tolls (in \$)	

OUT OF TOWN TRAVEL	\$
Airfare, Bus & Train	
Car Rental	
Lodging (do not combine with meals)	
Meals (only 50% deductible)	
All Tips	
Laundry	
Ground Transportation	
Others:	

CELL PHONE (2nd Line only)	\$
Monthly Fees	
Excess Minutes	

MISCELLANEOUS	\$
Errors & Omissions Insurance	
Legal & Liability Insurance	
Licensing Fees	
Roadside Meals (Limited)	
Haircuts	

To the best of my knowledge, all the information contained within this document is true, correct and complete.

Signature of Taxpayer

Date