

SPECIALTY WORK SHEET for FIRE FIGHTERS

In order to maximize your deductions, please complete this form.

CLIENT _____

TAX YEAR _____

Badges		Sleep Aids	
Badges - Extra		Tape Recorders	
Batteries		Tapes	
Bedding		Telephone - Long Distance Charges	
Binoculars		Telephone - Pay Phone Calls	
Brasso or other Cleaners and Cloths		Thermal Wear	
Briefcase		Ticket Book Holders	
Charity Mileage @ ____ cents per mile		Ticket Books	
Clipboards		Tools	
Driver's License Renewal		Travel @ ____ cents per mile	
Dues - Professional Societies		T-Shirts with Emblems	
Education Miles @ ____ cents per mile		Uniforms - Repairs	
Education - Books		Uniforms - Boots	
Education - Continuing Education Courses		Uniforms - Dry Cleaning	
Education - Professional Development		Uniforms - Laundry @ \$1 Per Load	
Emblems for Uniforms		Uniforms - Purchases	
Employment Seeking		Uniforms - Ties	
Equipment Holders		Unions - Protective Leagues	
Equipment Repairs		Watch - Adjustments	
Eyeglasses - Special		Watch - Purchases, Less Allowance	
Flashlight		Watch - Repairs	
Gloves		Whistle	
Helmet		Equipment Depreciation (From Prior Years)	
Identification Case		Equipment Purchased This Year:	
Inclement Weather Gear - Boots		Stethoscope	
Inclement Weather Gear - Coats		Professional Certification	
Inclement Weather Gear - Hats			
Inclement Weather Gear - Jackets			
Informant Expense			
Map Books			
Maps			
Mileage - Food Runs @ ____ cents per mile			
NFPA Membership			
Notebooks			
Office Supplies - Pens, Pencils, etc.			
Penal Codes			
Pocket Tools			
Polish - Boot			
Polish - Shoe			
Publications - Fire Related			
Publications - Books and Manuals			
Publications - IFSTA			
Publications - Subscriptions			
Publications - Trade Books			
Radio Paging Service			
Rain Boots			
Safety and Protective Equipment			
Safety and Sun Glasses			
Search and Rescue Expenses			
Shirts			

THE ABOVE EXPENSES ARE ORDINARY AND NECESSARY IN MY LINE OF WORK AS A FIRE FIGHTER.

Key Expenses for Public Safety Officers

A. Professional fees & Dues

Dues paid to professional societies related to your occupation are deductible. However, the cost of the initial admission fees paid for membership in certain organizations or social clubs may be capital expenses.

B. Uniforms & Upkeep Expenses

Generally, the costs of your uniforms are fully deductible. IRS rules specify that work clothing cost and the cost of its maintenance are deductible if: (1) the uniforms are required by employer (if you're an employee); and (2) the clothes are not adaptable to ordinary street wear. Normally, the employer's emblem attached to the clothing indicates it is not for street wear. The cost of protective clothing (e.g., safety shoes or goggles) is also deductible.

C. Telephone Expenses

The basic local telephone service costs of the first telephone line provided in your residence are not deductible. However, toll calls from the line are deductible if the calls are business related. The cost (basic fee and tolls calls) of a second line in your home are also deductible, if used exclusively for business.

D. Continuing Education

Educational expenses are deductible under either of two conditions: (1) Your employer requires the education in order for you to keep your job or rate of pay; or (2) The education maintains or improves your skills as a public safety officer. Cost of courses that are taken to meet the minimum requirement of a job, or that qualify you for a new trade or business, are NOT deductible.

E. Miscellaneous Expenses

Most meals consumed during hours of duty by public safety officers are nondeductible. However, one court ruled (Christey 1981, DCMN 48 AFTR 2d-5796) that unreimbursed meal expenses of state troopers, required to eat their meals at roadside restaurants under very specific conditions, are deductible. CAUTION: The IRS has indicated they will not allow the court's ruling except under circumstances which closely follow the facts of that case.

Expenses of looking for new employee in your present line of work are deductible—you do not have to actually obtain a new job in order to deduct the expenses. Out-of-town job seeking expenses are deductible only if the primary purpose of the trip is job-seeking, not pursuing personal activities.

F. Equipment & Repairs

To be deductible, items must be ordinary and necessary to your job and not reimbursable by your employer. Items expected to last more than one year and cost more than \$100 should be recorded separately.

G. Auto Travel

Expenses for travel between business locations or daily transportation expenses in going between your residence and temporary work locations are deductible; include them as business miles. Your trips between home and work each day are commuting miles and are NOT deductible.

Document business miles in a record book with date, purpose, place and number of miles traveled. Writing in the car's odometer reading creates additional verification.

H. Travel-Out-of-town

Expenses of traveling away from "home" overnight on job-related and continuing education trips are deductible. Your "home" is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses included transportation, meals, lodging, tips, and miscellaneous items like laundry, valet and etc.

Document away-from-home expenses by noting the date, destination, and business purpose of your trip. Record business miles if you drove to the out-of-town location. Keep a detailed record of your expenses—lodging, public transportation, meals, etc. List meal and lodging separately in your records. If lodging expenses are less than \$75 per day, a receipt is not necessary.

The information provided in this worksheet is an abbreviated summary of the rules for business expenses applicable to public safety officers.