

SPECIALTY WORK SHEET for LAW ENFORCERS

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

CLIENT _____

TAX YEAR _____

Baton		Map and Map Books	
Batteries		Martial Arts - Judo	
Binoculars		Martial Arts - Karate	
Brasso or Other Cleaners and Cloths		Motors - Boots	
Briefcase		Motors - Bow Ties	
Bullet Proof Vests		Motors - Dickeys	
Clipboards		Motors - Ear Muffs	
Cool Seat		Motors - Garage Storage	
Driver's License Renewal		Motors - Gauntlets	
Dues - Professional Societies		Motors - Leather Jackets	
Ear Protectors		Motors - Polish	
Educational Miles @ ____ cents per mile		Notebooks	
Education - Books		Penal Codes	
Education - Continuing Education Courses		Radio Paging Service	
Education - Professional Development		Rain Boots	
Emblems for Uniforms		Range Fees	
Employment Seeking		Safety and Protective Equipment	
Equipment Holders		Safety and Sun Glasses	
Equipment Repairs		Search and Rescue	
Eyeglasses - Special		Sheriff Protective Association	
Flashlight		Tape Recorders	
Gloves		Telephone - Long Distance Charges	
Gun - Ammunition		Telephone - Pay Phone Calls	
Gun - Cleaning		Thermal Wear	
Gun - Clips		Ticket Book Holders	
Gun - Grips		Ticket Books	
Gun - Re-bluing		Tools	
Gun - Re-chroming		Trade Books	
Gun - Repairs		Uniform Cleaning	
Gun - Scopes		Uniform Repairs	
Gun - Speedy Re-Loaders		Uniforms	
Handcuffs		Union - Protective Leagues	
Helmet		Whistle	
Helmet Polish			
Identification Case		Equipment Depreciation (From Prior Years)	
Inclement Weather Gear - Boots		Equipment Purchased This Year:	
Inclement Weather Gear - Coats		Boots	
Inclement Weather Gear - Hats		Firearms	
Inclement Weather Gear - Jackets		Night Sights	
Informant Expense		NRA Instruction Fees	
K-9 Expense		Power Scales	
Key Strap		Rifle Rests	
Leather Purchases - Ammo Pouch		Scopes	
Leather Purchases - Baton Rings		Sights	
Leather Purchases - Cleaners		Tapes	
Leather Purchases - Handcuff Case		Target Machines	
Leather Purchases - Holsters			
Leather Purchases - Keepers			
Leather Purchases - Sam Browne			
Leather Purchases - Saps (If Legal)			
Liability Insurance			
Mace Dispensers			

THE ABOVE EXPENSES ARE ORDINARY AND NECESSARY IN MY LINE OF WORK IN THE LAW ENFORCEMENT FIELD.



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 maybe 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 you 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.