

Tax Deduction Check List: FIRE FIGHTERS

This sheet is to help you organize your employment-related deductible expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense required by your employer and not reimbursed. If you are self-employed, then the standard is only "ordinary and necessary." Do not include expenses for which you've been reimbursed, expect to be reimbursed, or would be reimbursed if you asked your employer for it.

Professional

Union dues \$ _____
 Association dues \$ _____
 Other professional dues \$ _____
 House dues \$ _____
 Subscriptions \$ _____
 Other: _____

Uniforms

Uniforms \$ _____
 Alterations \$ _____
 Gloves \$ _____
 Hats, helmets \$ _____
 Emblems, insignia \$ _____
 Dry cleaning, laundry \$ _____
 Repairs \$ _____
 Polish \$ _____
 Other: _____

Equipment

Badges, name tags \$ _____
 Flashlight, batteries \$ _____
 Briefcase \$ _____
 Binoculars \$ _____
 Safety glasses \$ _____
 Safety equipment \$ _____
 Tape recorder, tapes \$ _____
 Computer & printer \$ _____
 Maps, notebooks, etc. \$ _____
 Other: _____

Insurance

Errors & Omissions \$ _____
 Liability insurance \$ _____
 Legal expenses for work \$ _____
 Other: _____

Communications

2nd land line in your home \$ _____
 Fax line \$ _____
 Cell phone and/or pagers \$ _____
 Cell phone service \$ _____
 Paging service \$ _____
 Answering machine \$ _____
 Answering service fees \$ _____
 Internet service \$ _____
 Other: _____

Continuing Professional Education

Seminars \$ _____
 Training sessions \$ _____
 Correspondence course fees \$ _____
 Books and materials \$ _____
 Other: _____

Travel (Out of Town) and Meals

Airfare \$ _____
 Car rental \$ _____
 Gas for car rentals \$ _____
 Bus, taxi, trains, shuttles \$ _____
 Parking & tolls \$ _____
 Lodging (do not combine with meals) \$ _____
 Porter, bellhop, laundry \$ _____
 Meals, if kept receipts \$ _____

(Please attach a full list of dates & destinations of travel so we can compute per diem deductions)

Travel – Auto (In Miles)

Between 1st and 2nd jobs Miles: _____
 Between stations _____
 Out-of-town business trips _____
 Errands & continuing ed. _____
 Other: _____