

Tax Deduction Check List: POLICE & SECURITY PROFESSIONALS

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 \$ _____
 Protective League dues \$ _____
 Other professional dues \$ _____
 Subscriptions, books \$ _____
 Other: _____

Uniforms

Uniforms \$ _____
 Alterations \$ _____
 Emblems & Gauntlets \$ _____
 Rainware \$ _____
 SWAT gear \$ _____
 Dry cleaning, laundry \$ _____
 Repairs, polish \$ _____
 Other: _____

Communications

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

Insurance

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

Continuing Professional Education

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

Equipment

Service weapons \$ _____
 Keepers & ID case \$ _____
 Ammunition & clips \$ _____
 Ammunition pouch \$ _____
 Reloaders \$ _____
 Weapons cleaning \$ _____
 Repairs on guns, etc. \$ _____
 Baton, restraints \$ _____
 Bulletproof vest \$ _____
 Hearing protectors \$ _____
 Badges, name tags \$ _____
 Flashlight, batteries \$ _____
 Briefcase, binoculars \$ _____
 Ticket books \$ _____
 Safety glasses \$ _____
 Safety equipment \$ _____
 Tape recorder, tapes \$ _____
 Maps, notebooks, etc. \$ _____
 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: _____
