

## **PROFESSIONAL FEES & DUES:**

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

Deductions are allowed for payments made to a union as a condition of initial or continued membership. Such payments include regular dues, but not those that go toward defraying expenses of a personal nature. However, the portion of union dues that goes into a strike fund is deductible.

## **UNIFORMS & UPKEEP EXPENSES:**

Generally, the costs of your uniforms are fully deductible. IRS rules specify that work clothing costs and the costs of its maintenance are deductible. If: (1) the uniforms are required by your 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.

## **AUTO TRAVEL:**

Your auto expense is based on the number of qualified business miles you drive. Expense for travel between business location or daily transportation expenses between your residence and temporary work location are deductible; include them as business miles. Expenses for your trips between home and work each day, or between home and one more regular places of work, are COMMUTING expenses and are NOT deductible.

Document business miles in a record book as follows: (1) give the date and business purpose of each trip; (2) note the place to which you traveled; (3) record the number of business miles; and (4) record your car's odometer reading at both the beginning and end of the tax year. Keep receipts for all call operating expenses – gas oil, repairs, insurance etc. – and of any reimbursement you received for your expenses.

## **EQUIPMENT & REPAIRS:**

Generally, to be deductible, items must be ordinary and necessary to your job as a peace officer and not reimbursable by your employer. Record separately from other supplies the cost of business assets that are expected to last longer than one year and cost more than \$100. Normally, the cost of such assets are recovered differently on your tax return than are other recurring, everyday business expenses such as flashlights, batteries and other supplies.

## **TELEPHONE EXPENSES:**

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

## **OUT-OF-TOWN TRAVEL:**

Expenses accrued when 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 include transportations, meals, lodging, trips and miscellaneous items like laundry, valet 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. In addition, keep a detailed record of your expenses – lodging, public transportation, meals etc. Always list meals and lodging separately in your records. Receipts must be retained for each lodging expense. However, if any other business expense less is than \$75, a receipt is not necessary if you record all of the information in a timely diary. You must keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.

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## **CONTINUING EDUCATION:**

Educational expenses are deductible under either of two conditions: (1) you 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 peace officer. Costs 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.

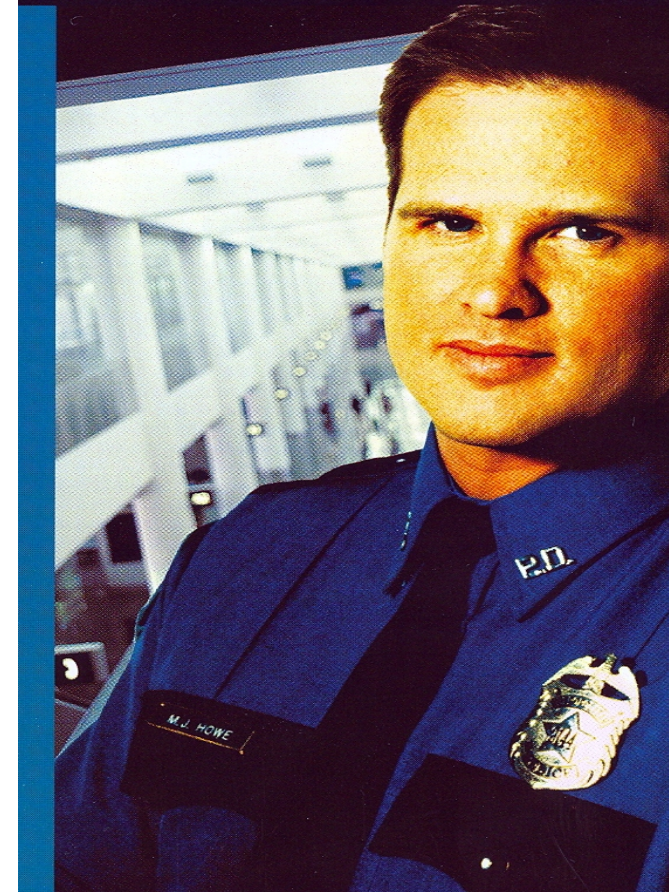
## **MISCELLANEOUS EXPENSES:**

Most meals consumed during hours of duty by peace officers are nondeductible. However, one court ruled (Christy 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 it won't allow the court's ruling except under circumstances that closely follow the facts of that case. Expenses of looking for new employment 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.

*The information provided in this brochure is an abbreviated summary of the rules for the job-related expenses applicable to firefighters.*

*For additional details as to specific business expenses, the records required and the various governmental regulations, consult the firm providing this brochure.*

## Tax Deductions for: **Peace Officers**



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# Tax Deductions for: Peace Officers

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 and circumstances" of your unique situation.

## Auto Travel

Between 1st & 2nd Job (mile)	
Continuing Education (mile)	
Out-of-Town Business Trips (mile)	
Parking Fees	
Tolls	
Other	

## Uniforms and Upkeep

Alteration & repairs	
Boots & shoes	
Cleaning and Laundry	
Emblems	
Gantlets	
Gloves	
Hat & Helmet	
Jacket	
Leather	
Pants	
Rain Gears	
Shirts & Ties	
Swat	
Shoe Shine Kits and Supplies	
T Shirts	
Safety Glasses	
Badge, Name Plates	
Exercise Wears	
Tactical Suits & Gears	
Other:	

## Supplies & Expenses

Answering Machine	
Batteries	
Beeper - Pager	
Binoculars	
Briefcase	
Flashlights	
ID Case	
Key Strap	
Map Book	
Notebook	
Recorder and Tapes	
Repair - Equipments	
Safety Glasses	
ID Case	
Safety Equipment & Glasses	
Other:	
Other:	
Other:	
Other:	
Other:	

## Travel - Out of Town

Airfare	
Bridge and Highway Tolls	
Bus and Subway	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking	
Porter, Bell Captain	
Taxi	
Telephone Calls (including home)	
Other:	

## Telephone Expenses

Fax Transmission	
Paging Service	
Pay Phones	
Toll Calls	
Cellular Service	
Other:	

## Professional Fees and Dues

Association Dues	
House Dues	
Union Dues	
Misc. Dues	
Other:	

## Continuing Education

Correspondence Course Fees	
Material, Supplies and Textbooks	
Registration Fees	
Textbooks	
Other:	