

LAW ENFORCEMENT/DEPT. OF CORRECTIONS DEDUCTIONS

Client's Name: _____

Tax Year: _____

The purpose of this worksheet is to help you organize your tax deductible business expense. In order an expense to be deductible, it must be considered an "ordinary and necessary" expense. You may include other applicable expenses. Do not include expenses for which you have been reimbursed, expect to be reimbursed, or are reimbursable.

UNIONS		JOB SUPPLIES	
Union Dues CCPOA/CCSO		Pens/Pencils/Notebooks	
Affiliation Dues CCWA/ABCWO		Fax Machine	
CPO Foundation Dues		Fax Paper	
CAPE, C/USA		Fax/Printer Cartridges	
IBPO DUES		Job Computer Purchase	
Crime Victims Dues		Computer Supplies	
Assault Task Force Dues		Postage	
Union Seminar Expenses		Envelopes	
UNIFORMS		EQUIPMENT & SUPPLIES	
Class A Pants		Off Duty Weapon Purchase	
Class A Shirts		Weapon Holster	
Class A Jacket		Weapon Clips/Trigger Locks	
Class B Pants		Weapon Carrying Case	
Class B Shirts		Weapon Lock Box/Safe	
Jumpsuits		Weapon Cleaning Kit/Supplies	
Honor Guard Clothing/Gear		Ammunition for Qualifying/Practice	
SWAT Clothing/Gear		Ammo Storage Case/Pouch	
Toughie Jacket/Work Jacket		Eye/Ear Protection	
Uniform Ties and Tie Bars		Range Fees	
Uniform Belt/Leather Accessories		Range Supplies/Targets	
Caps/Hats		Range Clothing	
Rain Gear/Poncho		Weapon & Equipment Insurance	
Cargo Pants		Bulletproof /Stab proof Vest	
Black Pants/Shirts		Other:	
Required White T-Shirts		Other:	
Required Black Socks			
Name Tags / Patches / Emblems / Insignias		OTHER SUPPLIES	
Uniform Boots		Baton	
Uniform Shoes		Baton Holder	
Boot/Shoe Repairs / Polish / Laces / Inserts		Equipment Repairs	
Alterations		Flashlight	
Other:		Batteries/Bulbs	
Other:		Whistle	
Other:		Other:	
PROFESSIONAL		MILEAGE DRIVEN (Do not include driving to and from work). Give actual miles not price of gas.	
Concealed Weapon Permit		Academy	
Required Sunglasses		Training	
Sun Screen/Sanitizing Lotion		Going back in on your day off	
Uniform Home Laundry per diem	\$58.00	Hospital	
Uniform Dry Cleaning		Range	
Leather Luster/Oil/Treatment		Union Meetings off site	
Rain Guard/Scotch Guard		Other:	
Other:		Other:	
Other:		Other:	
Other:			

TELEPHONE		TRAINING SUPPLIES	
Job Cellular Phone, Base Fees	\$480.00	Prof. Develop. Club Dues	
Job Cellular Phone Purchase		Prof. Develop. Equipment For Home Use	
Job Cellular Phone Accessories		Training Clothing/Shoes	
Job Call Waiting	\$48.00	Other:	
Job Phone Answerer		Other:	
Job Fax Line			
Job Internet a month		WORK TRAINING	
Job Internet % used for work		Academy Supplies	
Other:		Workshops	
Other:		Seminars	
		Textbooks and Manuals	
		Other:	
		Other:	
		Other:	
		Other:	
OTHER JOB EXPENSES		JOB MEALS	
Carrying Cooler/Lunch Bag		Do you work an 8 hour shift or more without benefit of a lunch break OR consume your meals while on duty?	
Cover-up Jacket/Shirt		Yes / No	
Pepper Spray		Shifts: _____ per week X 52 weeks =	
Mace Spray		Less: Vacation Days Taken	
Vanpool		Less: Sick Days Taken	
Job Wallet		Less: Holiday Taken	
ID Holder		Less: Comp Days Taken	
Thermal Wear		Less: Other Days Taken, FMLA, FTO	
Under Armor		Add: Double Shifts Worked	
Job Gloves		Add: Holdovers, 5 hrs or more each	
Other:		Add: Overtime/Callbacks	
Other:		Add: Days off Worked	
Other:		Total Shift Days Worked	

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***IRS Tax Law States that Hair Cuts and Watches are no longer an allowable deduction. This is why they have been removed from the tax form. ***

The IRS/FTB requires that the taxpayer(s) be advised that it is their individual responsibility to keep or maintain actual receipts and completed personal checks used for the acquisition of any item or services expensed on their individual income tax return. While Lopez & Associates Income Tax Services does not require to view these receipts/invoices/checks, it will be necessary to produce these receipts if audited or questioned by the IRS/FTB to prove the expenses.

Signature: _____ Date: _____