

Worksheet for Peace Officers

PLEASE TRANSFER ALL YOUR SUBTOTALS TO SHEET #2

TAX YEAR
201

NAME _____

A DUES-UNION/PROFESSIONAL ASSOCIATIONS	
Association Dues	
Protective League Dues	
Union Dues	
Total Dues-Union/Prof Assns.	

TRANSFER TO SHEET 2- LINE 20-1 ▲

B UNIFORMS / PROTECTIVE CLOTHING	
Boots-Safety	
Emblems/Patches	
Gloves/Belts/Ear Muffs	
Gauntlets/Dickie/Polish	
Hat + Helmet	
Jacket/Rain Gear	
Laundry/Cleaning	
Leathers-Holster/Straps/Pouches etc	
Pants/Shirts/Ties	
Swat	
Alterations/Repairs of above items	
Total Uniform /Protective Clothing	

TRANSFER TO SHEET 2- LINE 20-10 ▲

C AUTO TRAVEL	
Away from Home Overnight (miles)	
Between Job or Job Locations (miles)	
Continuing Ed/Seminars (miles)	
Field Trips (miles)	
Library (miles)	
Meetings (miles)	
Purchasing Supplies/Materials (miles)	
Professional Society Meetings (miles)	
School Functions (miles)	
Total Business Miles	

TRANSFER TO BACK OF SHEET 2- SECTION II- LINE 13 ▲

Parking Fees/Tolls	
Auto Loan Interest	
TRANSFER TO SHEET 2- SECTION I- LINE 2	

D TRAVEL OUT-OF-TOWN	
Airfare, Train, Bus	
Car Rental	
Parking, Bridge/Highway Tolls	
Taxi/Subway	
Laundry	
Lodging (do not combine with meals)	
Porter/Bell Captain	
Telephone Calls (including home)	
Total Out-of-Town Exp.	

TRANSFER TO BACK OF SHEET 2- SECTION I - LINE 3 ▲

Meals	TRANSFER TO BACK OF SHEET 2 -LINE 5
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E EQUIPMENT / REPAIRS	
Ammunition/Clips	
Ammunition Pouch	
Answering Machine	
Baton	
Beeper/Pager	
Binoculars	
Briefcase/Clipboard	
Bulletproof Vest	
Flashlight/Batteries	
ID Case	
Keepers, Mace	
Map Book/Note Book/Ticket Book	
Polish	
Recorder/Tapes	
Reloaders	
Repairs-Equipment	
Safety Equipment	
Safety Glasses	
Watch/Whistle	
Total Equipment / Repairs Expense	

TRANSFER TO SHEET 2- LINE 20-8 ▲

F TELEPHONE EXPENSES	
Paging Service	
Pay Phone	
Toll Calls	
Cellular Calls	
Other:	
Total Telephone Expenses	

TRANSFER TO SHEET 2- LINE 20-9 ▲

G PROFESSIONAL EDUCATION / SEMINARS	
Correspondence Course Fees	
Materials, Textbooks & Supplies	
Registration Fees	
Other:	
Total Prof Ed Expenses	

TRANSFER TO SHEET 2- LINE 20-2 ▲

H MISC EXPENSES	
Legal (Protection & Production of Taxable Income)	
Liability Insurance	
Professional Subscriptions	
Trade Publications	
Other:	
Total Misc. Expenses	

TRANSFER TO SHEET 2- LINE 20-11 ▲

Key Expenses for Peace Officers

A PROFESSIONAL FEES & DUES:

Dues paid to professional societies related to your occupation are deductible. However, the cost 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 which go toward defraying expenses of a personal nature. However, the part of union dues which goes into a strike fund is deductible.

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 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.

C AUTO TRAVEL:

Your auto expense is based on the number of qualified business miles you drive. 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 or between home and one or more regular places of work are COMMUTING 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; (4) Record your car's odometer reading at both the beginning and end of the tax year. Keep receipts for all car operating expenses - gas, oil, repairs, insurance, etc and of any reimbursement you received for your expenses.

D 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 your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging,—tips, 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 is less than \$75 a receipt is not necessary if you record all of the information in a 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.

E 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 which are expected to last longer than one year and cost more than \$300. Normally, the cost of such assets are recovered differently on your tax return than are other recurring, everyday business expenses like flashlights, batteries and other supplies.

F TELEPHONE EXPENSES:

The basic local telephone service costs of the first telephone line provided in 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 used exclusively for business.

G 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 skills as a peace officer. Costs of courses that are taken to meet the minimum requirements of a job, or that qualify a person for a trade or business, are NOT deductible.

H MISCELLANEOUS EXPENSES:

Most meals consumed during hours of duty by peace officers are nondeductible. However, one court ruled (Christey 1981, DE MN 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 won't allow the court's ruling except under circumstances which 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.