

# Peace Officer Tax Deductions Worksheet

## 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 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.

## 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 between your residence and temporary work locations are deductible; include them as business miles. Expenses for your trips between home and work each day, or between home and one or 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 car operating expenses - gas, oil, repairs, insurance etc. - and of any reimbursement you received for your expenses.

## 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 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 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.

## 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 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 the line is used exclusively for business.

**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 your skills as a peace officer. Costs of courses that are taken to meet the minimum requirements 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 (Christey 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.

<b>PROFESSIONAL FEES &amp; DUES</b>		<b>CONTINUING EDUCATION</b>		<b>TELEPHONE EXPENSES</b>	
Association Dues		Correspondence Course Fees		Cellular Calls	
Protective League Dues		Materials, Supplies & Textbooks		Fax Transmissions	
Union Dues		Registration Fees		Paging Service	
Other:		Other:		Pay Phone	
<b>UNIFORMS &amp; UPKEEP</b>		<b>EQUIPMENT &amp; REPAIRS</b>		Toll Calls	
Alterations & Repairs		Ammunition & Clips		Other:	
Boots & Shoes		Ammunition Pouch		<b>OUT-OF TOWN TRAVEL</b>	
Cleaning		Answering Machine		Airfare	
Emblems		Baton		Bridge & Highway Tolls	
Gauntlets		Beeper – Pager		Bus & Subway	
Gloves		Binoculars		Car Rental	
Hat & Helmet		Briefcase		Laundry	
Jacket		Bulletproof Vest		Lodging (do not combine with meals)	
Laundry		Cleaning Equipment – Gun		Meals (do not combine with lodging)	
Leathers		Ear Protectors		Parking	
Pants		Flashlight & Batteries		Porter, Bell Captain	
Rain Gear		Grips		Taxi	
Shirts & Ties		Gun – Service Weapon		Telephone (including home)	
Swat		ID Case		Train	
Other:		Keepers		Other:	
<b>AUTO TRAVEL</b>		Map Book & Notepad		<b>MISCELLANEOUS EXPENSES</b>	
Between 1 <sup>st</sup> & 2 <sup>nd</sup> Jobs (mi)		Polish		Errors Omissions Insurance	
Between Stations (mi)		Recorder & Tapes		Job Seeking	
Continuing Education (mi)		Reloaders		Legal (protection & production of taxable income)	
Out-of-Town Business Trips (mi)		Repairs – Equipment		Liability Insurance	
Purchasing Equipment & Supplies (mi)		Safety Equipment		Professional Subscriptions	
Uniform Cleaning & Maintenance (mi)		Safety Glasses		Roadside Meals <small>(Christley 1901, DC MN 48 AFTR2d 01-0796)</small>	
Parking Fees (\$)		Ticket Book		Other:	
Tolls (\$)		Trade Publications		Other:	
Other:		Other:		Other:	