

# KEY EXPENSES

## PROFESSIONAL FEES & DUES:

Dues paid to professional societies related to your profession are deductible. These could include professional organizations, business leagues, trade associations, chambers of commerce, boards of trade and civic organizations. However, dues paid for memberships in clubs organized for business, pleasure, recreation or other social purpose are not deductible. These could include country clubs, golf and athletic clubs, airline clubs, hotel clubs and luncheon clubs.

## UNIFORMS & UPKEEP EXPENSES:

Generally, the costs of your uniforms are fully deductible if they aren't provided to you without charge by your employer. 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 incurred when traveling away from "home" overnight on job-related and continuing-education trips that were not reimbursed or reimbursable by your employer 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 timely 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.

## 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 items having a useful life of more than one year. 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.

When communication equipment, such as a cell phone, is used part for business and part personally the cost of the equipment must be allocated to deductible business use and non-deductible personal use. Keep your bills for cellular phone use and mark all business calls.

## 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:

Generally, meals consumed during hours of duty by peace officers are nondeductible. 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.



Occupational Series



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# INTRODUCTION

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.

**IMPORTANT** – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA). However, not all states conformed to TCJA and these items may still be deductible on your state tax return.

## PROFESSIONAL FEES & DUES:

Association Dues	
Protective League Dues	
Union Dues	
Other: _____	

## UNIFORMS & UPKEEP:

Alterations & Repairs	
Boots & Shoes	
Cleaning	
Emblems	
Gauntlets	
Gloves	
Hat & Helmet	
Jacket	
Laundry	
Leathers	
Pants	
Rain Gear	
Shirts & Ties	
SWAT Gear	

## AUTO TRAVEL:

Between 1st & 2nd Job (mi)	
Between Stations (mi)	
Continuing Education (mi)	
Out-of-Town Business Trips (mi)	
Purchasing Equipment & Supplies (mi)	
Uniform Cleaning & Maintenance (mi)	
Parking Fees (\$)	
Tolls (\$)	

## CONTINUING EDUCATION:

Correspondence Course Fees	
Materials, Textbooks & Supplies	
Tuition & Registration Fees	
Other: _____	

## EQUIPMENT & SUPPLIES:

Ammunition & Clips	
Ammunition Pouch	
Answering Machine	
Baton	
Beeper - Pager	
Binoculars	
Briefcase	
Bulletproof Vest	
Cleaning Equipment - Gun	
Ear Protectors	
Flashlight & Batteries	
Grips	
Gun - Service Weapon	
ID Case	
Keepers	
Map Book & Notebook	
Polish	
Recorder & Tapes	
Reloaders	
Repairs - Equipment	
Safety Equipment	
Safety Glasses	
Ticket Book	
Trade Publications	
Other: _____	
Other: _____	

## COMMUNICATION EXPENSES:

Cellular Service	
Paging Service	
Phone Card	
Toll Calls	
Internet Access	
Other: _____	

## OUT-OF-TOWN TRAVEL:

Airfare, Train & Bus	
Bridge & Highway Tolls	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Parking	
Porter, Bell Captain	
Taxi, Uber, Lyft & similar	
Telephone Calls (including home)	
Train	
Other: _____	

## MISCELLANEOUS EXPENSES:

Errors and Omissions Insurance	
Job Seeking	
Legal (Protection and production of taxable income)	
Liability Insurance	
Professional Subscriptions	
Other: _____	
Other: _____	
Other: _____	