



FireFighters

Use this form to summarize and organize your tax-deductible business expenses. 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, which is customary in your particular line of work. A necessary expense is one, which 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. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

PROFESSIONAL Fees & Dues:

Association Dues	
House Dues (Sibla 1980, CA9) 611 F2d 1260, 80-1 USTC	
Union Dues	
Other: _____	
Other: _____	

UNIFORMS & Upkeep:

Alterations	
Boots	
Cleaning	
Emblems	
Gloves	
Hat	
Helmet	
Jacket	
Laundry	
Pants	
Repairs	
Shirts	
Shoes	
Ties	
Whistle	
Other: _____	
Other: _____	

TELEPHONE Expenses:

Cellular Calls	
Paging Service	
Pay Phone	
Toll Calls	
Other:	
Other:	

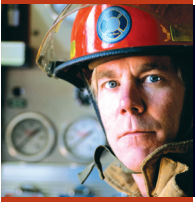
AUTO Travel:

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 (\$)	
Other: _____	
Other: _____	

SUPPLIES & Expenses:

Answering Machine	
Batteries	
Beeper	
Binoculars	
Briefcase	
Flashlight	
ID Case	
Key Strap	
Map Book	
NoteBook	
Pager	
Polish	
Recorder	
Repairs - Equipment	
Safety Equipment	
Safety Glasses	
Tapes - Recording	
Other: _____	
Other: _____	

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CONTINUING Education:

<i>Correspondence Course Fees</i>	
<i>Materials & Supplies</i>	
<i>Registration</i>	
<i>Seminar Fees</i>	
<i>Supplies</i>	
<i>Textbooks</i>	
<i>Training Sessions</i>	
<i>Other: _____</i>	

OUT-OF-TOWN Travel:

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

MISCELLANEOUS Expenses:

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