



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: _____	