

Law Enforcement Professionals

****please note if you have an expense that is used for business & personal (cell phone, home office equipment, & ect.) use then please estimate the % of business use in dollars****

Professional Fees & Dues	TOTALS	Equipment & Repairs	TOTALS
Association Dues		Ammunition & Clips	
Protective League Dues		Ammunition Pouch	
Union Dues		Answering Machine	
Other: _____		Baton, Beeper & Pager	
Uniform Expenses		Briefcase & Binoculars	
Boots & Shoes		Bulletproof Vest	
Emblems & Gauntlets		Cleaning Equipment - Gun	
Gloves and Jacket		Ear Protectors	
Hat & Helmet		Grips, Flashlight, & Batteries	
Laundry		Gun - Service Weapon	
Leathers		Keepers and ID Case	
Pants		GPS/Navigation & Note Books	
Rainwear		Polish	
Shirts & Ties		Recorders & Video Equipment	
Swat		Reloaders	
Uniform Cleaning		Repairs - Equipment & Guns	
Other: _____		Safety Equipment & Glasses	
Auto Travel (In miles)		Ticket Book	
Between 1st & 2nd Job		Trade Publications	
Between Stations		Other: _____	
Continuing Education		Communication Expense	
Out of Town Business Trips		Cellular & Data Services	
Purchasing Equipment & Supplies		Land Line	
Uniform Cleaning & Maintenance		On Line Communications	
Parking Fees & Tolls (\$)		Skype & Internet Phone Services	
Other: _____		Other: _____	
Travel - Out of Town		Continuing Education	
Airfare, Bus & Train		Course Fees	
Car Rental		Materials, Textbooks & Supplies	
Parking & Tolls		Registration Fees	
Lodging (do not combine with meals)		Other: _____	
Meals (only 50% deductible)		Miscellaneous Expenses	
All Tips		Errors & Omissions Insurance	
Communications & Wi-Fi Access		Legal & Liability Insurance	
Ground Transportation		Licensing Fees	
Laundry		Magazines & Books	
Other: _____		Roadside Meals (Limited)	

This is just a sample/suggested listing of deductions applicable to this business type. Please note all deductions are subject to IRS Guidance and laws. Also, please retain all records/support to substantiate deductions listed on this form.