

LAW ENFORCEMENT DEDUCTIONS

Client:

Tax Year: 2005

The purpose of this worksheet is to help you organize your tax deductible business expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense. You may include other applicable expenses. Do not include expenses for which you have been reimbursed, expect to be reimbursed, or are reimbursable.

Uniforms		Equipment / Supplies	
Alterations		Ammunition Pouch/Magazine Carrier	
Belts		Ammunition	
Boots, Shoes, Polish		Badges, Name Tags	
Dry Cleaning		Baton	
Emblems, Insignia		Binoculars	
Gloves		Briefcase	
Hat, Helmet		Bulletproof Vest	
Jacket		Camera	
Laundry		Clipboard	
Pants		Ear Protectors	
Rain Gear		Equipment Repairs	
Shirt		Film and Processing	
SWAT Equipment		Flashlight, Bulbs, Batteries	
Ties		Gun Cleaning Equipment	
Uniforms		Guns	List on Page 2, Question 4
Other		Hand Cuffs / Case	
Other		Mace	
Total		Magazine/Speedloaders	
Professional		Maps	
Association Dues		Notebook	
Books, Manuals		Pager, Beeper	
Correspondence Fees		Reloading Equipment	
Fingerprinting		Safety Equipment	
Licenses & Permits		Tape Recorder	
Professional Dues		Tapes	
Range Fees		Vehicle Adaptations	
Registration		Whistle	
Seminars		Other	
Stationary		Total	
Subscriptions		Telephone	
Supplies		2nd Line	
Textbooks		Answering Machine	
Union Dues		Cellular/Pagers (Duty)	
Workshops & Meetings		Fax Line	
Other		Long Distance (Duty)	
Total		Pay Phone (Duty)	
		Other	
		Total	

Additional Notes/Calculations

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Note: Travel between your home and primary work location are NOT deductible.

Provide Information Per Vehicle/Per Year

Mileage Log Summary		
Purpose	Total Miles	Parking / Tolls
Away From Home Business (overnight)		
Between First and Second Job		
Classes		
Court		
Equipment maintenance		
Meetings		
Purchasing equipment and supplies		
Purchasing uniforms		
Range		
Repairs		
Seminars		
Training		
Uniform Maintenance		
Other		
Total		

Travel Away From Home (Overnight)		List Out Of Town Trips	
	Amount	Business Purpose	Date
Transportation			
Airfare			
Car Rental			
Parking			
Taxi			
Train, Bus, Subway			
Other			
Miscellaneous			
Laundry			
Lodging			
Meals			
Porter, Bell Captain			
Other			

Questions:			
1. Were you reimbursed for any of your business expenses?		Yes	No
If so, how much were you reimbursed? (list by individual expense category)			
2. Number of days you received "injury by duty" pay:			
3. Was "injury on duty" pay included in your taxable income?		Yes	No
4. List any guns or equipment you purchased or sold that you used for business:			
Description	Date Purchased	Date Sold	Amount