

**LAW ENFORCEMENT/DEPT. OF CORRECTIONS DEDUCTIONS**

Client's Name: \_\_\_\_\_

Tax Year: 20\_\_\_\_\_

The purpose of this worksheet is to help you organize your tax deductible business expense. 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.

UNIONS	
Union Dues CCPOA/CCSO	
Affiliation Dues CCWA/ABCWO	
CPO Foundation Dues	
CCAPE, C/USA	
IBPO DUES	
Crime Victims Dues	
Assault Task Force Dues	
Union Seminar Expenses	
Other:	

JOB SUPPLIES	
Pens/Pencils/Notebooks	
Fax Machine	
Fax Paper	
Fax/Printer Cartridges	
Job Computer Purchase	
Computer Supplies	
Postage	
Envelopes	
Other:	
Other:	

UNIFORMS	
Class A Shirts	
Class A Jackets	
Class A Pants	
Class B Shirts	
Class B Pants	
Jumpsuits	
Honor Guard Clothing/Gear	
SWAT Clothing/Gear	
Toughie Jacket/Work Jacket	
Uniform Ties and Tie Bars	
Uniform Belt/Leather Accessories	
Caps/Hats	
Rain Gear/Poncho	
Cargo Pants	
Black Pants/Shirts	
Required White T-Shirts	
Required Black Socks	
Name Tags/Patches/Emblems/Insignias	
Uniform Boots	
Uniform Shoes	
Boot/Shoe Repairs/Polish/Laces/Inserts	
Alterations	
Other:	
Other:	

EQUIPMENT & SUPPLIES	
Off Duty Weapon Purchase	
Weapon Holster	
Weapon Clips/Trigger Locks	
Weapon Carrying Case	
Weapon Lock Box/Safe	
Weapon Cleaning Kit/Supplies	
Ammunition for Qualifying/Practice	
Ammo Storage Case/Pouch	
Eye/Ear Protection	
Range Fees	
Range Supplies/Targets	
Range Clothing	
Weapon & Equipment Insurance	
Bulletproof/Stab proof Vest	
Baton	
Baton Holder	
Equipment Repairs	
Flashlight	
Batteries/Bulbs	
Whistle	
Other:	
Other:	

MILEAGE DRIVEN	
Give actual miles not price of gas. Do not include driving to and from work.	
Academy	
Training	
Going back in on your day off	
Hospital	
Range	
Union meetings off site	
Other:	
Other:	

PROFESSIONAL	
Concealed Weapon Permit	
Required Sunglasses	
Sun Screen/Sanitizing/Lotion	
Uniform Home Laundry per diem	
Uniform Dry Cleaning	
Leather Luster/Oil/Treatment	
Rain Guard/Scotch Guard	
Other:	
Other:	

**Associated Income Tax Services**

921 West Oak Ave, Visalia, CA 93291  
Office: (559) 627-1339 | Fax: (559) 627-1332  
www.aitstax.com

TELEPHONE	
Job Cellular Phone, Base Fees	
Job Cellular Phone Purchase	
Job Related Long Distance Phone	
Job Call Waiting	
Job Phone Answerer	
Job Fax Line	
Job Internet % used for work	
Job Pager	
Pager Batteries	

TRAINING SUPPLIES	
Professional Development Club Dues	
Prof Dev Equipment Home Use	
Training Clothing / Shoes	

WORK TRAININGS	
Academy Supplies	
Workshops	
Seminars	
Textbooks and Manuals	

JOB MEALS	
Do you work an 8 hour shift or more without benefit of a lunch break OR consume your meals while on duty?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
Shifts: _____ per week X 52 weeks	
Less: Vacation Days Taken	
Less: Sick Days Taken	
Less: Holidays Taken	
Less: Comp Days Taken	
Less: Other Days Taken, FMLA, FTO	
Add: Double Shifts Work	
Add: Holdovers, 5 hours or more each	
Add: Overtime/Callbacks	
Add: Days off Worked	
Total Shift Days Worked	

OTHER JOB EXPENSES	
Carrying Cooler/Lunch Bag	
Cover-up Jacket/Shirt	
Pepper/Mace Spray	
Job Watch	
Job Wallet	
ID Holder	
Thermal Wear	
Under Armor	
Job Gloves	
Other:	
Other:	
Other:	
Other:	
Other:	

THE IRS/FTB requires that the taxpayers(s) be advised that it is their individual responsibility to keep or maintain actual receipts and completed personal checks used for the acquisition of any item or services expensed on their individual income tax return. While Associated Income Tax Services of Visalia, Inc. does not require to view these receipts/invoices/checks, it will be necessary to produce these receipts if audited or questioned by the IRS/FTB to prove the expenses.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_