



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	\$
Protective League Dues	
Union Dues (police, fire, etc.,)	
Other:	

Uniform & Upkeep	
Alterations, Embroidery & Repairs	\$
Boots, Shoes & Gauntlets	
Cleaning & Laundry	
Emblems & Badges	
Hats, Helmet, Gloves & Belts	
Jackets, Leathers, & Rain Gear	
Uniforms (Shirts, Utility, etc)	
White T-Shirts, POA Shirts, Dickies	
Other:	

Auto Travel	
"Territorian" Familiarization (mi)	
Between 1st & 2nd Job (mi)	
Between Stations (mi)	
Continuing Education (mi)	
Court Appearances (mi)	
Out of Town Business (mi)	
Parking Fees & Tolls	\$
Pickup & Cleaning Supplies (mi)	
Practice Range (mi)	

Do you drive your personal car for work? [] YES [] NO

Travel - Out of Town	
Airfare, Train, & Bus	\$
Bridge & Highway Tolls	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Porter, Bell Captain	
Taxi, Subway, Car Rental	
Telephone Calls (including home)	
Other	

Telephone Expense	
Cellular Service	\$
% used for business	
Fax Transmissions	
Paging Service	
Toll Calls/Payphone	
Voicemail	
Other:	

Equipment & Repairs	
Ammunition Pouch	\$
Ammunition, Clips, etc.	
Answering Machine	
Baton & Holster	
Binoculars	
Briefcase	
Bulletproof Vest	
Cell Phone, Pager, Telephone & Repairs	
Cleaning Equipment	
Computer Parts & Repairs	
Driver's License Renewal	
Ear Protection	
Flashlights, Batteries & Chargers	
Gear bags, Purses, & Cases	
Glasses (Safety, Sunglasses, Prescrip & Repair)	
Grips	
Gun/Service Weapon & Holster	
Handcuffs/holders/ Spray/Restraints	
ID Case/Badge Holder & Ticket Book	
Map Book & Note Book	
Martial Arts Lessons	
Pens, Pencils, Paper, & Calendars	
Radio, Microphone, Earpieces, & Handsfr	
Range Fees	
Recorder & Tapes	
Reloaders	
Repairs of Equipment	
Safety Equipment	
Utility Knife/Tool/Leatherman	
Watch (purchase, adjustment, repair)	
Other:	

Continuing Education	
Correspondence Course Fees	\$
Materials, Text Books & Supplies	
Registration & Seminar Fees	
Other	

Miscellaneous Expenses	
E&O & Liability Insurance	\$
Gym Membership	
Specialized Medical Check-ups	
Legal	
Professional Subscriptions/Publications	
Roadside Meals (on duty)	
Other:	

* Please list equipment purchases over \$200 on the back of this sheet with the date placed in service and its cost.