



- Tax Planning & Preparation
- Business Accounting & Taxes
- Computerized Bookkeeping & Payroll
- Business Startup Consulting
- Financial Statements & Loan

TAX DEDUCTIONS FOR Firefighters

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 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. 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.

THE INFORMATION PROVIDED HERE IS AN ABBREVIATED SUMMARY OF THE RULES FOR BUSINESS EXPENSES APPLICABLE TO FIREFIGHTERS. FOR ADDITIONAL DETAILS AS TO SPECIFIC BUSINESS EXPENSES, THE RECORDS REQUIRED, AND THE VARIOUS GOVERNMENTAL REGULATIONS, PLEASE CONTACT AT 731-532-2844

| PROFESSIONAL FEES & DUES | |
|---|--|
| Association Dues | |
| House Dues (Silba 1908, CA9) 611 F2d 1260, 80-1 | |
| Unions Dues | |
| Other (detail) | |

| UNIFORMS & UPKEEP | |
|-------------------|--|
| Alterations | |
| Boots | |
| Cleaning | |
| Emblems | |
| Gloves | |
| Hat | |
| Helmet | |
| Jacket | |
| Laundry | |
| Pants | |
| Repairs | |
| Shirts | |
| Shoes | |
| Ties | |
| Whistle | |
| Other (detail) | |
| Other (detail) | |



- Tax Planning & Preparation
- Business Accounting & Taxes
- Computerized Bookkeeping & Payroll
- Business Startup Consulting
- Financial Statements & Loan

TAX DEDUCTIONS FOR Firefighters - page 2

| EQUIPMENT & REPAIRS | |
|---------------------|--|
| Answering Machine | |
| Batteries | |
| Beeper/Pager | |
| Binoculars | |
| Briefcase | |
| Flashlight | |
| ID Case | |
| Key Strap | |
| Map Book | |
| Note Book | |
| Polish | |
| Recorder | |
| Repairs- Equipment | |
| Safety Equipment | |
| Safety Glasses | |
| Tapes - recording | |
| Other (detail) | |
| Other (detail) | |

| AUTO TRAVEL | |
|---|--|
| Between 1st and 2nd Job (miles) | |
| Between Stations (miles) | |
| Continuing Education (miles) | |
| Out of Town Business (miles) | |
| Purchasing Equipment & Supplies (miles) | |
| Uniform Cleaning & Repairs (miles) | |
| Parking Fees \$ | |
| Tolls \$ | |
| Other (detail) | |
| Other (detail) | |



- Tax Planning & Preparation
- Business Accounting & Taxes
- Computerized Bookkeeping & Payroll
- Business Startup Consulting
- Financial Statements & Loan

TAX DEDUCTIONS FOR Firefighters - page 3

| TELEPHONE EXPENSES | |
|--------------------|--|
| Cellular Calls | |
| Paging Service | |
| Pay Phone | |
| Toll Calls | |
| Other (detail) | |

| CONTINUING EDUCATION | |
|------------------------|--|
| Correspondence Courses | |
| Materials & Supplies | |
| Registration | |
| Seminar Fees | |
| Texas Books | |
| Training Sessions | |
| Other (detail) | |
| Other (detail) | |

| MISCELLANEOUS EXPENSES | |
|---|--|
| Error & Omissions Insurance | |
| Job Seeking Expenses | |
| Legal (protection & production of income) | |
| Liability Insurance | |
| Professional Subscriptions | |



- Tax Planning & Preparation
- Business Accounting & Taxes
- Computerized Bookkeeping & Payroll
- Business Startup Consulting
- Financial Statements & Loan

TAX DEDUCTIONS FOR Firefighters - page 4

| TRAVEL OUT OF TOWN | |
|-------------------------------------|--|
| Airfare | |
| Bridge & Highway Tolls | |
| Bus & Subway | |
| Car Rental | |
| Laundry | |
| Lodging (do not combine with meals) | |
| Meals (do not combine with lodging) | |
| Parking | |
| Taxi | |
| Telephone Calls (incl. To home) | |
| Tips (porter, bell captain, etc.) | |
| Train | |
| Other (detail) | |
| Other (detail) | |

