



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

TAX DEDUCTIONS FOR PEACE OFFICERS

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 PEACE OFFICERS FOR ADDITIONAL DETAILS AS TO SPECIFIC BUSINESS EXPENSES, THE RECORDS REQUIRED, AND THE VARIOUS GOVERNMENTAL REGULATIONS, PLEASE CONTACT OUR OFFICE AT 713-532-2844

PROFESSIONAL FEES & DUES	
Association Dues	
Protective League Dues	
Union Dues	
Other (Detail)	
Other (Detail)	

UNIFORMS & UPKEEP	
Alterations & Repairs	
Boots & Shoes	
Cleaning	
Emblems	
Gauntlets	
Gloves	
Hat & Helmet	
Jacket	
Laundry	
Leather	
Pants	
Rain Gear	
Shirts & Ties	
SWAT Gear	
Other (detail)	
Other (detail)	



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TAX DEDUCTIONS FOR PEACE OFFICERS - page 2

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

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



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TAX DEDUCTIONS FOR PEACE OFFICERS - page 3

EQUIPMENT & REPAIRS	
Ammunition & Clips	
Ammunition Pouch	
Answering Machine	
Baton	
Beeper/Pager	
Binoculars	
Briefcase	
Bulletproof Vest	
Cleaning Equipment - Gun	
Ear Protectors	
Flashlight & Batteries	
Grips	
Gun (service weapon)	
ID Case	
Keepers	
Map Book & Note Book	
Polish	
Recorder & Tapes	
Reloaders	
Repairs - Equipment	
Safety Equipment	
Safety Glasses	
Ticket Book	
Trade Publications	
Other (detail)	
Other (detail)	
Other (detail)	

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



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TAX DEDUCTIONS FOR PEACE OFFICERS - page 4

CONTINUING EDUCATION	
Correspondence Course Fees	
Materials, Textbooks & Supplies	
Registration Fees	
Other (detail)	
Other (detail)	

OTHER EXPENSES	
Errors & Omissions Insurance	
Job Seeking Expenses	
Legal (protection & production of income)	
Liability Insurance	
Professional Subscriptions	
Roadside Meals Christy 1981, DC MN 48 AFTR2d 81-5796)	
Other (detail)	
Other (detail)	