

Checklist for Deductible Items:

Professional Fees & Dues

- ___ Alterations
- ___ House Dues (Silba 1908, CA9) 611 F2d 1260, 80-1
- ___ Union Dues
- ___ Other (detail _____)

Uniforms & Upkeep

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

Auto Travel

- ___ Between 1st & 2nd Job (miles)
- ___ Between Stations (miles)
- ___ Continuing Education (miles)
- ___ Out of Town Business (miles)
- ___ Purch. Equipment & Supplies (miles)
- ___ Uniform Cleaning & Repairs (miles)
- ___ Parking Fees (\$)
- ___ Tolls (\$)
- ___ Other (detail _____)
- ___ Other (detail _____)

Telephone Expenses

- ___ Cellular Calls
- ___ Paging Service
- ___ Pay Phone
- ___ Toll Calls
- ___ Other (detail _____)

Equipment & Repairs

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

Continuing Education

- | | |
|----------------------------|-----------------------|
| ___ Correspondence Courses | ___ Seminar Fees |
| ___ Materials & Supplies | ___ Text Books |
| ___ Registration | ___ Training Sessions |
| ___ Other (detail _____) | |
| ___ Other (detail _____) | |

Miscellaneous Expenses

- ___ Error & Omissions Insurance
- ___ Job Seeking Expenses
- ___ Legal (protection and production of income)
- ___ Liability Insurance
- ___ Professional Subscriptions

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 (including to home)
- ___ Tips (porter, bell captain, etc)
- ___ Train
- ___ Other (detail _____)
- ___ Other (detail _____)



Tax Deductions for Firefighters



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Key Deductions

Professional Fees & Dues: Dues paid to professional societies related to your occupation as a firefighter are deductible. However, the cost of initial admission fees paid for membership in certain organizations or social clubs are considered capital expenses.

Deductions are allowed for payments made to union as a condition of initial or continued membership. Such payments include regular dues, but not those, which go toward defraying expenses of a personal nature. However, the part of union dues, which goes into a strike fund, is deductible.

Uniforms & Upkeep Expenses: Generally, the costs of your firefighter uniforms are fully deductible. IRS rules specify that work clothing cost and the cost of maintenance re deductible if: 1. the uniforms are required by your employer (if you're an employee); and 2. the clothes are not adaptable to ordinary street wear. Normally, the employer's emblem attached to the clothing indicates it is not for street wear. The cost of protective clothing (e.g., safety shoes or goggles) is also deductible.

Telephone Expenses: The basic local telephone service costs of the first telephone line provided in your residence are not deductible. However, toll calls from that line are deductible if the calls are business-related. The costs (basic fee and toll calls) of a second line in your home are also deductible, if used exclusively for business.

Continuing Education: Education expenses are deductible under either of two conditions:

1. Your employer requires the education in order for you to keep your job or rate of pay; or 2. The education maintains or improves skills as a firefighter. Costs of courses that are taken to meet the minimum requirements of a job, or that qualify you for a new trade or business, are NOT deductible.

Miscellaneous: House dues and meal expenses may be deductible. Firefighters are often required to eat their meals at the station house. One court case (Sibla) said that costs of such meals are nondeductible unless the firefighters: 1. are required to make payments to a common mess fund as a condition of employment, and 2. must pay whether or not they are at the station house to eat the meals. Contact this office for further details on this deduction.

Expenses of looking for new employment in your present line of work are deductible and you do not have to actually obtain a new job in order to deduct the expenses. Out-of-town job seeking expenses are deductible only if the primary purpose of the trip is job seeking, not pursuing personal activities.

Equipment & Repair: Generally, to be deductible, items must be ordinary and necessary to your job as a firefighter and not reimbursable by your employer. Record separately from other supplies, the costs of business assets, which are expected to last longer than one year and cost more than \$100. Normally, the costs of such assets are recovered differently on your tax return than are other recurring, everyday business expenses like flashlights, batteries, and other supplies.

Auto Travel: Your auto expense is based on the number of qualified business miles you drive. Expenses for travel between business locations or daily transportation expenses in going between your residence and

Key Deductions

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temporary work locations are deductible; include them as business miles. Your trips between home and work each day or between home and one or more regular places of work are COMMUTING and are NOT deductible.

Document business miles in a record book as follows: 1. Give the data and business purpose of each trip; 2. Note the place to which you traveled; 3. Record the number of business miles; 4. Record your car's odometer reading at both the beginning and end of the tax year. Keep receipts for all car operating expenses ex gas, oil, repairs, insurance, etc., and of any reimbursement you received for your expenses.

Travel (Out of Town): Expenses of traveling away from home overnight on job-related and continuing education trips are deductible. Your home is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips, and miscellaneous items like laundry, valet, etc.

Document away-from-home expenses by noting the date, destination, and business purpose of your trip. Record business miles if you drove to the out-of-town location. In addition, keep a detailed record of your expenses ex. Lodging, public transportation, meals, etc. Always list meals and lodging separate in your records. Receipts must be retained for each lodging expense. However, if any other business expense is less than \$75, a receipt is not necessary if you record all of the information in a timely diary. You must keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.