

Peace Officers Checklist (Additional Items)

PROFESSIONAL FEES & DUES:

Dues paid to professional societies related to your occupation are deductible. However, the costs of initial admission fees paid for membership in certain organizations or social clubs are considered capital expenses. Deductions are allowed for payments made to a union as a condition of initial or continued membership.

UNIFORMS & UPKEEP EXPENSES:

Generally, the costs of your uniforms are fully deductible. IRS rules specify that work clothing costs and the cost of its maintenance are 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. The cost of protective clothing (e.g., safety shoes or goggles) is also deductible.

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 between your residence and temporary work locations are deductible; include them as business miles. Expenses for your trips between home and work each day, or between home and one or more regular places of work, are expenses and are NOT deductible. Travel to and from detail assignments are deductible. Document business miles in a record book as follows: (1) give the date and business purpose of each trip; (2) note the place to which you traveled; (3) record the number of business miles; and (4) record your car's odometer reading at both the beginning and end of the tax year.

OUT-OF-TOWN TRAVEL:

Expenses accrued when traveling away from "home" overnight on job-related and continuing-education trips are deductible. 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 – lodging, public transportation, meals etc. Receipts must be retained for each lodging expense.

EQUIPMENT & REPAIRS:

Generally, to be deductible, items must be ordinary and necessary to your job as a peace officer and not reimbursable by your employer. Items such as flashlights, footgear, sunglasses, and items for specialized duty (K-9, scuba, etc.) are deductible.

TELEPHONE EXPENSES:

Mobile phone expenses are deductible if not reimbursed by your employer.

CONTINUING EDUCATION:

Educational 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 your skills as a peace officer. 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 EXPENSES:

Most meals consumed during hours of duty by peace officers are nondeductible. However, one court ruled (Christey 1981, DCMN 48 AFTR 2d-5796) that unreimbursed meal expenses of state troopers, required to eat their meals at roadside restaurants under very specific conditions, are deductible.

CAUTION:

The IRS has indicated it won't allow the court's ruling except under circumstances that closely follow the facts of that case. Expenses of looking for new employment in your present line of work are deductible-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.