



Tax Deductions for Fire Fighters

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	
House Dues (Sibla 1980, CA9)	
Union Dues	
Other _____	

Uniforms & Upkeep	
Alterations	
Boots	
Cleaning	
Emblems	
Gloves	
Hat	
Helmet	
Jacket	
Laundry	
Repairs	
Shoes	
Uniforms	
Whistle	
Other _____	

Telephone Expenses	
Cellular Service	
Internet Access	
Pager - Paging	
Pay Phone	
Telephone	

Travel ñ Out of Town	
Airfare & Train	
Car Rental	
Laundry	
Lodging <i>(do not combine with meals)</i>	
Meals <i>(do not combine with lodging)</i>	
Parking & Tolls	
Porter, Bell Captain	
Taxi, Bus & Subway	
Telephone calls <i>(including home)</i>	
Other _____	

Miscellaneous Expenses	
Errors and Omissions Insurance	
Job Seeking	
Legal (Prot & prod of taxable income)	
Liability Insurance	
Professional Subscriptions	

Equipment & Repairs	
Answering Machine	
Batteries	
Binoculars	
Briefcase & ID Case	
Flashlight & Key Strap	
Map Book - Note Book	
Pager	
Polish	
Recorder	
Repairs - Equipment	
Safety Equipment & Glasses	
Tapes - Recording	
Other _____	

Auto Travel	
Between 1 st and 2 nd Job (mi)	
Between Stations (mi)	
Continuing Education (mi)	
Out of Town Business Trips (mi)	
Picking Up Equip, Cleaning etc.	
Parking & Toll Fees(\$)	
Other _____	

Continuing Education	
Course & Seminar Fees	
Materials & Supplies	
Registration	
Supplies	
Text Books	
Training Sessions	
Other _____	



