

# TAX DEDUCTIONS FOR PEACE OFFICERS, HIGHWAY PATROL, SHERIFF

- \$ \_\_\_\_\_ **Uniform Purchases:** Pants, shirts, jackets, raingear, patches, thermals, bars  
(Motor Officer: Jacket, boots, tie, polish, storage)
- \$ \_\_\_\_\_ **Maintenance:** Cleaning, laundering, repair, tailor
- \$ \_\_\_\_\_ **Shoes - Boots:** Purchase, shoe shines, polish, repairs
- \$ \_\_\_\_\_ **Weapons:** Gun, knife, sap, spray. Cleaning supplies: grips, gun case, repairs,  
re-bluing, speed re-loader
- \$ \_\_\_\_\_ **Ammunition:** Purchase, range fees, qualification
- \$ \_\_\_\_\_ **Leather/Nylon Gear:** Holster, belt, keepers, cuff case, badge holder, key strap etc
- \$ \_\_\_\_\_ **Equipment:** Vest, cover, helmet, hat, handcuffs, keys, flashlight, batteries, battery pack,  
briefcase, fanny pack, war bag, safety glasses, gloves, tapes, tape recorder, tape measurer,  
binoculars, scanner, film, whistle, baton, brasso, cite book, camera, film ammo pouch, sleep  
aides, purse for weapon, pager, firefighter- bedding, laundry.
- \$ \_\_\_\_\_ **Bike Patrol:** Shirts, shoes, bottles, patches, etc.
- \$ \_\_\_\_\_ **Business Telephone:** Work related tolls, 2<sup>nd</sup> line, cell related tolls, pay phone
- \$ \_\_\_\_\_ **Trade Publications:** Journals, magazines, books
- \$ \_\_\_\_\_ **Education Related to Law Enforcement:** Tuition, fees, books, supplies,  
training manuals, updates, promotional aides
- \$ \_\_\_\_\_ **Seminars:** Fees, books, supplies, parking, overnight
- \$ \_\_\_\_\_ **Professional Dues:** Association, league, false arrest legal counsel, drivers license,  
firefighter house dues (meals excluded)
- \$ \_\_\_\_\_ **Miscellaneous Expenses:** Special details, K-9, Thomas Guides, maps, business  
cards, stationary, pens, pencils, clipboards, informants
- \$ \_\_\_\_\_ **Job Seeking:** Local, out of town, airfare, gas, resumes, lodging.
- \$ \_\_\_\_\_ **Out of Town Expense:** Job related, representation, lodging, travel, meals
- \$ \_\_\_\_\_ **Parking Fees**
- \$ \_\_\_\_\_ **Academy Expenses:** Uniforms, shoes, running shoes, boots, socks, T-shirts,  
(labeled) patches, class dues, cleaning, tailoring, books, etc.
- \$ \_\_\_\_\_ **Mileage:** Court, range, assoc meeting, training classes, seminar, education, academy

Copies of your records and receipts, supporting these deductions, may be requested by the Internal Revenue Service (IRS) and/or Franchise Tax Board (FTB - State of California) at any time up to three years from the filing deadline or your filing date whichever is later. Failure to provide your supporting documentation, to either agency, could result in the denial of your deductions and an increase in your tax liability. Please consult with your tax preparer for detailed information on what constitutes appropriate documentation for your deductions.