



# Potentially Deductible Items for Law Enforcement/Corrections

- Oversized clothing, such as business suits and shirts/blouses not adaptable for general wear, such as to accommodate various equipment. Do **NOT** include ties, dress shoes, regular-sized clothing, and other items that can be worn outside the job.
- Maintenance and care of qualified special clothing (as described above) and/or equipment repaired as a direct result of duties. (i.e. dry cleaning receipts)
- Equipment such as cameras, recorders, and other technical apparatus used for the job, not reimbursed by your agency. Submit equipment purchase for reimbursement, and keep a copy of denied voucher as support for lack of reimbursement.
- Firearms and accessories (i.e. weapon purchases or repairs, ammunition, belts, holsters, grips, handcuffs, briefcase, etc.)
- Expenses related to business use of personal vehicle, including travel to firing range (mileage + tolls/ parking) – **Must have contemporaneous mileage log**
- Outside phone calls, cell phones, and pagers, only if NOT provided by agency. Include business use % of amount given.
- Professional liability insurance
- Business meals with police and other agency officials (Retain receipt – note purpose of meeting and attendees).
- Memberships and professional dues.
- Weapon security – gun safe, locks, etc.
- Testimonial dinners and law enforcement functions.
- Computer equipment, software, accessories. Include business use % of amount provided.
- Internet access. Include business use % of amount provided. Keep written log to substantiate.
- Purchases of publications and subscriptions related to crime prevention and law compliance.
- Expenditures to individuals for information regarding assignments (i.e. gifts, official trinkets, etc.)  
Deductible gifts limited to \$25 per person. **Must keep receipts and log.**
- Expenditures to maintain physical fitness requirement by employer while out of town.
- Training (i.e. self-defense, martial arts, etc.)

This list is not all-inclusive. Every individual's tax situation is different; some of the above deductions may not be allowable to all individuals; additionally, there may be other deductions available to other individuals.