

NAME: _____

TAXABLE YEAR ENDED:

2014

ADDITIONAL INFORMATION NEEDED FOR:

FEDERAL LAW ENFORCEMENT AGENTS:

Expenses incurred but not reimbursed, not eligible for reimbursement or not provided by your employer for the following:

For residents of a different city/state than their duty station: Enter the number of days worked out of your work city/state	
Oversized clothing such as business suits and shirts/blouses that are not adaptable for general wear. Do not include ties, dress shoes, regular sized clothing and other items that can be worn outside of the job.	
Maintenance and care of qualified special clothing as explained above and/or equipment repaired as a direct result of duties.	
Equipment such as cameras, recorders and other technical apparatus that was used for the job and could not and would not be reimbursed by your agency.	
Firearms and accessories such as weapon purchases or repairs, ammunition, belts, holsters, grips, cuffs, briefcase, etc.	
Expenses related to business use of personal auto including firearm range travel. (Include mileage plus tolls) (Keep a mileage log for the travel)	
Outside phone calls, cell phone & beepers only if one is not provided by employer. Include business use % of the amount provided.	
Professional liability insurance	
Business meals with police & other agency officials. (Indicate the purpose of the meeting and the individual's name on the retained receipt).	
Memberships & professional dues	
Security for weapons such as a gun safe, locks, etc.	
Testimonial dinners & law enforcement functions	
Computer equipment, software, accessories Include business use % of the amount provided.	
Internet access costs Include business use % of the amount provided.	
Purchases of magazines, periodicals, books and information related to crime prevention and law compliance.	
Expenditures to individuals for information regarding assignments (including gifts, official trinkets, etc.). Deductible gifts are limited to \$25 per recipient. Keep receipts and a log of who received the gifts.	
Expenditures to maintain physical fitness requirement by employer while out-of-town.	
Training-Special training for self-defense such as hand-to-hand combat and martial arts, etc.	
TOTAL DEDUCTIBLE EXPENSES	

We recommend retaining documentation for the above expenses for 3 full calendar years.

Supplemental Documentation Guidelines

The IRS ultimately acknowledges the position that governmental employees can have deductions relating to unreimbursed employee expenses.

Through our efforts with IRS Tax Counsel, we demonstrated that the following expenses are acceptable types of ordinary and necessary deductions for law enforcement agents. Based on our experience with the taxing jurisdictions, the guidelines below should be followed in order to support the deductions claimed.

Generally, you should obtain and maintain written policies from your agency as to what is reimbursable.

Clothing – For unreimbursed clothing, it must be of a nature that is unsuitable for general use. For example, oversized clothing which would not be purchased for normal use and would not customarily be worn outside of work conditions. It would be most helpful to obtain specific receipts from tailors and clothiers that state the garments are oversized or altered to accommodate various equipment. Additionally, getting a direct supervisor to acknowledge that your purchase is necessary due to your assignment would be a plus.

Maintenance – Keep dry cleaning receipts for specialized clothing separate from your other garments. A routine allowance is generally acceptable but having receipts could allow a larger deduction.

Equipment – Submit equipment purchases for reimbursement and keep a copy of the denied voucher as support for non-reimbursement.

Business Meals, Testimonial Dinners & Other Law Enforcement Functions – Keep receipts and submit for reimbursement. Note the individual name(s) or group and the purpose of the meeting. A declined voucher is good evidence of non-reimbursement.

Computer & Internet – Keep a written log of your usage when it is for business purposes and keep the total time for other general uses.

Reminder - We recommend saving legible receipts in addition to credit card bills and cancelled checks.