



FireFighters

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) 611 F2d 1260, 80-1 USTC | |
| Union Dues | |
| Other: _____ | |
| Other: _____ | |

UNIFORMS & Upkeep:

| | |
|--------------|--|
| Alterations | |
| Boots | |
| Cleaning | |
| Emblems | |
| Gloves | |
| Hat | |
| Helmet | |
| Jacket | |
| Laundry | |
| Pants | |
| Repairs | |
| Shirts | |
| Shoes | |
| Ties | |
| Whistle | |
| Other: _____ | |
| Other: _____ | |

TELEPHONE Expenses:

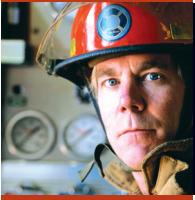
| | |
|----------------|--|
| Cellular Calls | |
| Paging Service | |
| Pay Phone | |
| Toll Calls | |
| Other: | |
| Other: | |

AUTO Travel:

| | |
|--------------------------------------|--|
| Between 1st & 2nd Job (mi) | |
| Between Stations (mi) | |
| Continuing Education (mi) | |
| Out-of-Town Business Trips (mi) | |
| Purchasing Equipment & Supplies (mi) | |
| Uniform Cleaning & Maintenance (mi) | |
| Parking Fees (\$) | |
| Tolls (\$) | |
| Other: _____ | |
| Other: _____ | |

SUPPLIES & Expenses:

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



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CONTINUING Education:

| | |
|-----------------------------------|--|
| <i>Correspondence Course Fees</i> | |
| <i>Materials & Supplies</i> | |
| <i>Registration</i> | |
| <i>Seminar Fees</i> | |
| <i>Supplies</i> | |
| <i>Textbooks</i> | |
| <i>Training Sessions</i> | |
| <i>Other: _____</i> | |

OUT-OF-TOWN Travel:

| | |
|--------------------------------------------|--|
| <i>Airfare</i> | |
| <i>Bridge & Highway Tolls</i> | |
| <i>Bus & Subway</i> | |
| <i>Car Rental</i> | |
| <i>Laundry</i> | |
| <i>Lodging (do not combine with meals)</i> | |
| <i>Meals (do not combine with lodging)</i> | |
| <i>Parking</i> | |
| <i>Porter, Bell Captain</i> | |
| <i>Taxi</i> | |
| <i>Telephone Calls (including home)</i> | |
| <i>Train</i> | |
| <i>Other: _____</i> | |

MISCELLANEOUS Expenses:

| | |
|------------------------------------------------------------|--|
| <i>Errors and Omissions Insurance</i> | |
| <i>Job Seeking</i> | |
| <i>Legal (Protection and production of taxable income)</i> | |
| <i>Liability Insurance</i> | |
| <i>Professional Subscriptions</i> | |
| <i>Other: _____</i> | |
| <i>Other: _____</i> | |