

FIREFIGHTER DEDUCTION

The purpose of this worksheet is to help you organize your tax deductible business expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense for your business or profession. You may be able to deduct other expenses that are not listed below. Employees: Do not include expenses for which you have been reimbursed, expect to be reimbursed, or may be reimbursed under your employer's plan. Employee business expenses are deductible only if you itemize deductions. You will benefit from deducting employee business expenses only to the extent your total miscellaneous itemized deductions exceed 2% of your adjusted gross income (AGI).

Professional	
Union Dues	
Licensing	
Association Dues	
Professional Dues	
Subscriptions	
Other:	

Uniforms	
Uniforms (Including Shirts, Pants, Skirts, Jackets, Jumpers)	
Belt	
Safety Boots	
Safety Gloves	
Hat/Helmet	
Emblems/Insignia	
Dry Cleaning	
Laundry	
Work Backpack/ Belt Bag	
Travel	
Meals*	
Other:	

Equipment	
Badges, Name Tags	
Binoculars	
Flashlight, Bulbs, Batteries	
Maps	
Notebook	
Safety Equipment	
Other:	

Continuing Education	
Seminars	
WorkBooks	
Books, Manuals	
Level Examinations	
HazMat Certification	
Training Courses	
Misc	
Telephone	
Internet	
Books, Magazines, Journals	
Other:	

Protective Equipment

(Not supplied by work employer) (Including overalls, goggles, masks, harness, helmets, steel- boots.)

* The cost of buying meals when you work overtime, not including meals purchased from per diem monies.

