



Tax Deductions for FireFighters

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 that is customary in your particular line of work. A necessary expense is one that 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.

Professional Fees & Dues:

Dues paid to professional societies related to your occupation as a firefighter are deductible. However, the costs of initial admission fees paid for membership in certain organizations or social clubs are considered capital expenses.

Deductions are allowed for payments made to a union as a condition of initial or continued membership. Such payments include regular dues, but not those that go toward defraying expenses of a personal nature. However, the portion of union dues that goes into a strike fund is deductible.

Association Dues:

Other:

House Dues (Sibla 1980, CA9) 611 F2d 1260, 80-1 USTC:

Other:

Union Dues:

Continuing Education:

Educational expenses are deductible under either of two conditions: (1) your employer requires the education in order for you to keep your job or rate of pay; or (2) the education maintains or improves your skills as a firefighter. Costs of courses that are taken to meet the minimum requirements of a job or that qualify you for a new trade or business are NOT deductible.

Correspondence Course Fees

Training Sessions

Other:

Registration

Seminar Fees

Other:

Materials & Supplies

Textbooks

Uniforms & Upkeep:

Generally, the costs of your firefighter uniforms are fully deductible. IRS rules specify that work clothing costs and the cost of maintenance are deductible if: (1) the uniforms are required by your employer (if you’re an employee); and (2) the clothes are not adaptable to ordinary street wear. Normally, the employer’s emblem attached to the clothing indicates it is not for street wear. The cost of protective clothing (e.g. safety shoes or goggles) is also deductible.

Alterations

Boots

Cleaning

**Emblems
Gloves
Hat
Helmet**

**Jacket
Laundry
Pants
Repairs**

**Shirts
Shoes
Ties
Whistle**

Auto Travel:

Your auto expenses are based on the number of qualified business miles you drive. Expenses for travel between business locations or daily transportation expenses between your residence and temporary work locations are deductible; include them as business miles. Expenses for your trips between home and work each day or between home and one or more regular places of work are COMMUTING expenses and are NOT deductible. Document business miles in a record book by the following: (1) give the date and business purpose of each trip; (2) note the place to which you traveled; (3) record the number of business miles; and (4) record your car's odometer reading at both the beginning and end of the tax year. Keep receipts for all car operating expenses – gas, oil, repairs, insurance etc. – and of any reimbursement you received for your expenses.

**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:**

Out-of-Town Travel:

Expenses accrued when traveling away from “home” overnight on job-related and continuing education trips are deductible. Your “home” is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips and miscellaneous items like laundry, valet etc.

Document away-from-home expenses by noting the date, destination and business purpose of your trip. Record business miles if you drove to the out-of-town location. In addition, keep a detailed record of your expenses – lodging, public transportation, meals etc. Always list meals and lodging separately in your records. Receipts must be retained for each lodging expense. However, if any other business expense is less than \$75, a receipt is not necessary if you record all of the information in a timely diary. You must keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.

**Airfare
Bridge & Highway Tolls
Bus & Subway
Car Rental
Laundry
Lodging (don't include meals)
Meals (don't include lodging)**

**Porter, Bell Captain
Parking
Taxi
Telephone Calls (including home)
Train
Other:
Other:**

Equipment & Repairs:

Generally to be deductible, items must be ordinary and necessary to your profession as a firefighter and not reimbursable by your employer. Record separately from other supplies items costing more than \$100 and having a useful life of more than one year. These items must be recovered differently on your tax return than other recurring, everyday business expenses such as flashlights, batteries and other supplies.

**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:**

Telephone Expenses:

The basic local telephone service costs of the first telephone line in your residence are not deductible. However, toll calls from that line are deductible if the calls are business-related. The costs (basic fee and toll calls) of a second line in your home are also deductible if the line is used exclusively for business.

**Cellular Calls
Paging Service
Pay Phone**

**Toll Calls
Other:
Other:**

Miscellaneous Expenses:

House dues and meal expenses may be deductible. Firefighters are often required to eat their meals at the station house. One court case (Sibla) said that the costs of such meals are nondeductible unless the firefighters: (1) are required to make payments to a common mess fund as a condition of employment, and (2) must pay whether or not they are at the station house to eat the meals. Contact our office for further details on this deduction.

Expenses of looking for new employment in your present line of work are deductible – you do not have to actually obtain a new job in order to deduct the expenses. Out-of-town job-seeking expenses are deductible only if the primary purpose of the trip is job seeking, not pursuing personal activities.

**Errors and Omissions Insurance
Job Seeking
Legal (Protection and production of taxable income)
Liability Insurance**

**Professional Subscriptions
Other:
Other:**

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Not every item in our library will be applicable to your situation. If you need further advice, please feel free to give us a call any time at (608) 756-5354. Summit Accounting Group Inc. of Janesville, Wisconsin



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