



**IMPORTANT for LEO: Please SEND/BRING
the last pay stub of 2025**

IMPORTANT – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA). However, California has not conformed to TCJA and these items are deductible on your state tax return.

GENERAL UNIFORM EXPENSES

Uniforms (All Classes and BDUs)	
Boots	
Rain Gear	
Raid Jacket	
Patches/Bars/Pins/Nameplates	
Dry Cleaning/Alterations	
Shine Service (Gear, Boots, etc)	
Other: _____	

TOOLS & SUPPLIES

Batteries	
Binoculars	
Badge Polish	
Camera	
Flashlight/Charger/Holder	
Notebooks/Pens/Pencils/Paper	
Shoe Shine Supplies (Polish, Brush, etc)	
Recorder	
Electronic Equipment	
Leatherman/Knives/Sheaths	
Other _____	
Other	

DUES & ASSOCIATIONS

Send me or bring the last pay stub of 2023	
CNOA/CGIA/CHIA	
Other Professional Organization Dues/Fees _____	
Other Professional Organization Dues/Fees _____	
Other Professional Organization Dues/Fees _____	

FIREARMS-RELATED EXPENSES

Firearms (Necessary for Duty)	
Ammunition	
Firearm Cleaning Supplies	
Firearm Accessories (Sights, Tactical Lights, Grips etc)	
Firearms Repairs and/or Modifications	
Firearms Training (Classes, Seminars, etc)	
Holsters	
Firearm Magazines/Magazine Pouch	
Eye/Ear Protection	
Range Bag/Firearm Case	
Firearm Safe/Firearm Lock	
Range Fees/Targets/Firearm Rental	
Other _____	
Other _____	

BUSINESS MILES

***BUSINESS MILES TO AND FROM WORK ARE NEVER DEDUCTIBLE	
What is your daily commute to your Division (Not deductible, but necessary if claiming business miles)	
2025 TOTAL Miles to Court on Day Off	
2025 TOTAL Miles to Buy Work-Related Equipment on Day Off	
2025 TOTAL Miles to Legal Meetings (City Attorney Meetings, etc)	
2025 TOTAL Miles to Seminars on Day Off	
2025 TOTAL Miles to Training on Day Off	
2025 TOTAL Miles to Shooting Range on Day Off	
2025 TOTAL Miles to Special Department Events on Day Off	
2025 TOTAL Miles to Pickup/Drop off Dry Cleaning on Day Off	
2025 TOTAL Miles to Off-Duty Job or MTA	
Other: _____	
Other: _____	

INTRODUCTION

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.

LEO GEAR & MISC EXPENSES

MISCELLANEOUS EXPENSES: