

## **Law Enforcement or Firefighter Employee Expense Form**

1) *Uniform Cost and Maintenance:* Purchases \$ \_\_\_\_\_  
Repairs \$ \_\_\_\_\_  
Cleaning \$ \_\_\_\_\_  
  
Total \$ \_\_\_\_\_

**2) Schools and Training Courses:**  
(WORK-RELATED THAT YOU PAID FOR)

Course Name \_\_\_\_\_ Cost \$ \_\_\_\_\_

Course Name \_\_\_\_\_ Cost \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

### 3) Tools, Equipment, and Publications:

Shoes/Boots	\$ _____	Code books	\$ _____
Flashlight	\$ _____	Batteries	\$ _____
Gloves	\$ _____	Ammo	\$ _____
Holster	\$ _____	Publications	\$ _____
_____	\$ _____	Misc.	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
Station supplies	\$ _____	Bedding	\$ _____

Total \$ \_\_\_\_\_

#### 4) \*Organized Mess at Fire Station:

Shifts # \_\_\_\_\_ @ \$ \_\_\_\_\_ = Total \$ \_\_\_\_\_

\* Sec 162(a) or Sec 119 of IRC 54 per US Court of Appeals (9<sup>th</sup> Circuit) 1-7-80 Sibla vs Comm of IRS.