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2010-2011 PUBLIC SAFETY TAX DEDUCTION CHECKLIST

*Certified Specialist in
 Taxation Law, State Bar of
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 Specialization

NAME _____

AGENCY _____

<p><u>Union Dues/Professional Memberships</u></p> <p>Union Dues per year _____</p> <p>Other Associations _____</p> <p><u>Equipment</u></p> <p>ASP/Baton/OC Spray _____</p> <p>Ballistic Vest/Cover _____</p> <p>Binoculars _____</p> <p>Briefcase/Duty Bag _____</p> <p>Camera/Film _____</p> <p>Citation Book _____</p> <p>GPS Receiver _____</p> <p>Ear/Eye Protection _____</p> <p>Firearms 1) _____ 2) _____</p> <p>Firearms Equipment _____</p> <p>Flashlight/Charger _____</p> <p>Gun Safe _____</p> <p>Handcuffs/Restraints _____</p> <p>Knife/Leatherman _____</p> <p>Leather/Nylon Gear _____</p> <p>Posse Box _____</p> <p>Publications/Books _____</p> <p>Tape Recorder _____</p>	<p><u>Uniforms</u></p> <p>Boots/Shoes _____</p> <p>Class A, B, C, D _____</p> <p>Logo T-shirts/Caps _____</p> <p>Gloves/Leather/Latex _____</p> <p>Hat/Head Gear _____</p> <p>Jacket/Parka _____</p> <p>Jump Suit _____</p> <p>Patches/Chevrons _____</p> <p>Raid Gear _____</p> <p>Rain Gear _____</p> <p>Tailoring/Alterations _____</p> <p>Tie/Tie Bar/Name Plate _____</p> <p>K9 Expenses _____</p> <p style="text-align: center;"><u>Uniform Cleaning</u></p> <p>Dry Cleaning per year _____ (keep the receipts)</p> <p style="text-align: center;"><u>Services and Supplies</u></p> <p>Annual Message Services not Included elsewhere _____</p> <p>Ammunition & Range Fees _____</p> <p>Self-Defense Training _____</p>	<p><u>Cellular Phone Use</u></p> <p>Total monthly bill \$ _____ (employee portion only, not total family plan)</p> <p>Percentage of _____ % Business Use</p> <p style="text-align: center;"><u>Unreimbursed Business Miles (Annual)</u></p> <p>Court _____ miles</p> <p>Uniform store _____ miles</p> <p>Range _____ miles</p> <p>Temporary _____ miles work locations (including offsite training or K9 POV use)</p> <p>Job seeking _____ miles</p> <p>Job related _____ miles Education</p> <p style="text-align: center;"><u>Job Related Education</u></p> <p>Tuition paid _____</p> <p>Books & Supplies _____</p> <p>Describe the course of study _____</p> <p style="text-align: center;"><u>Charitable Contributions of Money</u></p> <p>(By law, you must have either a cancelled check, a credit card receipt or a letter from the charity showing the date of each donation and the amount in order to deduct money- undocumented cash donations cannot be deducted)</p> <p>\$ _____</p>
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Other Tax Information

New dependent in 2010? Yes No

SSN _____

NAME & DOB _____

Child Care Information

Participate in Dependent Care Benefits (pre-tax through payroll)? Yes No

Provider 1 _____
Same as last year

If new: Tax ID _____

Address _____

City _____ Zip _____

Telephone (____) _____

Amount paid _____

Child _____ \$ _____

_____ \$ _____

_____ \$ _____

Provider 2 _____
Same as last year

If new: Tax ID _____

Address _____

City _____ Zip _____

Telephone (____) _____

Amount paid _____

Total breakdown per Child

_____ \$ _____

_____ \$ _____

Please attach a supplement for additional Child Care providers

Deductible part of DMV Fees

\$ _____

Total Sales Tax Paid on New Vehicles or Vessels

\$ _____

Total Property Taxes Paid (do not include rentals)

\$ _____

Total Medical Expenses Paid

(only amounts exceeding 7.5% of adjusted gross income are deductible-do not include pre-tax insurance premiums)

\$ _____

Public Safety Retiree who paid insurance premiums directly from retirement

Amount paid \$ _____

Total Student Loan Interest

\$ _____

Tuition paid out of pocket for non-job related education (college level)

Year in Family Member Amount School

Mortgage Interest Paid on your 1st and 2nd homes

Lender Amt. HELOC?

		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

Charitable Contribution of Property

(For contributions under \$500 you must have either a receipt from the charity or records containing the date and nature of the donation. For donations of a fair market value over \$500 you must have a receipt. All donations should be photographed and a list of donated items must be retained with the source of the valuation of the property-DO NOT VALUE ITEMS YOURSELF- USE AN ONLINE SOURCE)

Charity Fair Market Value

Out of Pocket Expenses You Incurred for Charity

[church, school, athletics, etc] (You must have receipts for donations of property and a log for charitable mileage as well as a letter from the charity describing your relationship)

This is not for donations of money(church, etc.) or donations of property. For these see above.

\$ _____

Charitable Miles _____ Miles

Attachments

Rental How many? _____
K-1 How many? _____
Small How many? _____
Business

Foreclosure/
Short sale

ADDITIONAL EXPENSES AND DEDUCTIONS NOT LISTED ABOVE

Before completing this section please see below for items which are not deductible

ITEM	COST

EXPENSES WHICH ARE NOT DEDUCTIBLE UNDER CURRENT STATUTE, CASE LAW AND IRS GUIDANCE

1. Civilian clothes – this means no suits/dress clothes, work out clothing, running or gym shoes. The IRS is now enforcing to the letter the requirement that to be deductible an item of clothing must be part of a distinctive uniform.
2. Gym fees or the purchase of fitness equipment
3. Haircuts
4. On duty meals
5. Wristwatch
6. Home telephone
7. Laptop computers – in order to successfully deduct a laptop computer you must obtain a letter from your employer to the effect you were required to purchase the computer as a condition of employment, and that the employer will not provide reimbursement for this purchase.

FURTHER BACKGROUND ON WHY THESE ITEMS ARE NOT DEDUCTIBLE

Common sense says that if an item is required by your employer it should be deductible – a suit for a detective assignment or a wristwatch. And this is in the fact the basis for Internal Revenue Code § 162, which allows you, as an employee to deduct ordinary and necessary, unreimbursed expenses of your job. But unfortunately that is not the end of it. The IRS maintains, and the courts have asserted, that a different section, Internal Revenue Code § 262 trumps the “ordinary and necessary” language of § 162. Section 262 simply prohibits the deduction of personal expenses, and everything on the list above is considered a personal expense, either through an IRS Revenue Ruling or a court decision. Nor does it matter, for instance, that you would never wear a suit if you did not have to go to court – it is still a personal expense. The IRS has become much stricter in this area, as well as in the area of charitable contributions in the past two years, which is why you may have seen some of these items on one of our checklists in a prior year.