## LAW ENFORCEMENT ITEMS

These items are no longer deductible under your W2 but may be deductible for security work by 1099.

UNIFORMS	
UNIFORIVIS	Head gear – beanie cap, ear muffs, hat
	Under gear – long john's t-shirts, under armor, winter socks
	Uniform pants and shirts and alterations Shoes or boots
	Gloves – winter, driving, searching
	Winter coat or jacket
	Sunglasses or range glasses
	Safety vest / bullet proof vest
	Dry Cleaning / washing
	Other uniform items
POLICE GEAR	Other uniform items
POLICE GEAR	Guns (any guns)
	Ammo and reload gear  Targets and range fees
	Duty belt and accessories
	Flashlight and holder
	Badge and badge case
	Holster
	Duty bag
	First Aid kit
	Emergency equipment – lights, sirens, radio, scanner
	Hand cuffs and keys
	Gun safes – home and vehicle
	Other police gear not listed
SUPPLIES	
	Cooler
	Water and drinks for the cooler
	Office supplies – pens, paper, seat organizer, etc.
FITNESS	
	Gym membership
	Supplements
	Gym gear and uniforms – shoes, sweats, shorts, etc.
	Fitness equipment at home
	Special Training – martial arts, cross fit, dietician, trainer, etc.
	Other fitness items not listed
K-9 OR MOUNTED	
	Food, treats
	Housing and shelter
	Vet or Ferrier
	Uniforms – vest, leash, collar, tack, etc.
	Trailer