

# **FIREMAN WORKSHEET - 2025**

*No longer deductible for Federal purposes  
Deductible on State returns*

*Are all expenses listed ordinary and necessary to this business activity and not reimbursed?* \_\_\_\_\_

## **UNIFORMS:**

CLOTHING _____	REPAIRS _____
PATCHES _____	CLEANING _____
MISC. _____	PPE COST _____

## **SUPPLIES & EQUIPMENT:**

BEDDING _____	EMBLEMS & SUPPLIES _____
FLASHLIGHT _____	SAFETY EQUIPMENT _____
BATTERIES _____	RAIN GEAR _____

## **EDUCATION:**

CLASSES ATTENDED _____	TUITION _____
_____	TUITION _____
_____	TUITION _____

BOOKS AND SUPPLIES \_\_\_\_\_

EDUCATIONAL MILEAGE \_\_\_\_\_ MILES \_\_\_\_\_

PARKING _____	
TRAVEL: AIRFARE _____	MEALS _____
HOTEL _____	TAXI _____

## **MISCELLANEOUS EXPENSES:**

ASSOCIATION DUES _____	
FIREHOUSE DUES _____	(MEALS)
CELL PHONE EQUIPMENT _____	
VOICEMAIL _____	
TELEPHONE - CELL _____	
TELEPHONE - LAND _____	
INTERNET EXPENSES _____	

## **AUTO EXPENSES: (Other than commuting back & forth to work)**

BUSINESS MILEAGE \_\_\_\_\_ MILES \_\_\_\_\_

PARKING / TOLLS \_\_\_\_\_

**FOOTNOTES:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_