

# SPECIALTY WORKSHEET FOR MERCHANT MARINE/MILITARY PERSONNEL

IN ORDER TO MAXIMIZE YOUR DEDUCTION, PLEASE COMPLETE THIS FORM. KEEP YOUR RECEIPTS FOR AT LEAST 8 YEARS

PROFESSIONAL FEE	YEARLY
Association Dues	
Union Dues	
Professional Subscription	
<b>TOTAL</b>	

TRAINING & EDUCATION	YEARLY
Correspondence Course Fees	
College Tuition Fees	
Lab Fees	
Parking Fees	
Books, Supplies, Pen Etc.	
Seminars	
Laptop Purchase	
Computer Systems Purchase	
Educational online courses	
<b>TOTAL</b>	

UNIFORM PURCHASES	YEARLY
Boots, Shoes, & Sneakers	
Emblems	
Gloves	
Hat/Caps	
Uniform Jacket	
Dress Uniform - Top	
Dress uniform - Bottom	
Dress Uniform - Shirts	
Dress Uniform - Pants	
Dress Uniform - Jacket	
Dress Uniform - Ties	
Dungarees - Shirts	
Dungarees - Pants	
Utilities Jackets	
Peacoat	
Raingear	
Sweater	
Ribbons & Medals	
Ribbon Holders	
P.T. Gear	
Other	
Other	
<b>TOTAL</b>	

COMMUNICATIONS EXPENSE	Date	Purchase	Amount
Pre-Paid Cards-Business only			
Cellular -Business only			
Cellular Purchase			
<b>TOTAL</b>			

UNIFORM UPKEEP	YEARLY
Alterations (must have receipts)	
Repairs (must have receipts)	
Dry Cleaning (must have receipts)	
Laundry @\$1.00 Per Load	
Laundry Supplies	
Other	
<b>TOTAL</b>	

Note: Regulations Haircuts and Meals are no longer available for Military. IRS states that Haircuts and Meals must be in organization policy to qualified for write-off.

Note: If you receive an annual clothing allowance. Any amount above your allowance can be deductible.

Note: Receipts required when fill-out the form. No receipts, no entries.

Receipts are: Credit Card/Bank Statements, Petty Cash Receipts and cancel checks.