



Michael R. Arrache CPA Inc.

4590 MacArthur Blvd., Fifth Floor
 Newport Beach, CA 92660
 (949) 877-3143

DBA Mr. Smart Tax

TAX ORGANIZER - FIREFIGHTER & LAW ENFORCEMENT PROFESSIONALS			
Professional Fees & Dues		Equipment & Repairs	
Association Dues		Ammunition & Clips	
Protective League Dues		Ammunition Pouch	
Union Dues		Answering Machine	
Other: _____		Baton, Beeper & Pager	
Uniform Expenses		Briefcase & Binoculars	
Boots & Shoes		Bulletproof Vest	
Uniform Cleaning		Cleaning Equipment - Gun	
Emblems & Gauntlets		Ear Protectors	
Gloves and Jacket		Grips, Flashlight, & Batteries	
Hat & Helmet		Gun - Service Weapon	
Laundry		Keepers and ID Case	
Pants		Polish	
Rainwear		Recorders & Tapes	
Shirts & Ties		Reloaders	
Swat		Repairs - Equipment & Guns	
Other: _____		Safety Equipment & Glasses	
Auto Travel (In miles)		Ticket Book	
Between 1st & 2nd Job		Trade Publications	
Between Stations		Other: _____	
Out of Town Business Trips		Telephone Expense	
Purchasing Equipment & Supplies		Paging Service	
Uniform Cleaning & Maintenance		Pay Phone	
Continuing Education		Toll Calls	
Parking Fees & Tolls (\$)		Cellular and Fax Service	
Other: _____		Other: _____	
Travel - Out of Town		Continuing Education	
Airfare, Bus & Train		Correspondence Course Fees	
Car Rental		Materials, Textbooks & Supplies	
Parking & Tolls		Registration Fees	
Lodging (do not combine with meals)		Other: _____	
Meals (only 50% deductible)		Miscellaneous Expenses	
All Tips		Errors & Omissions Insurance	
Laundry		Legal & Liability Insurance	
Ground Transportation		Licensing Fees	
Telephone Calls (including home)		Roadside Meals (Limited)	
Other: _____		Magazines & Books	