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Tax Analysts: IRS Details Tax Treatment of Police, Firefighter Uniforms.

The IRS Federal, State & Local Governments division has provided guidance on the tax treatment of casual items of clothing issued as uniforms to police officers and firefighters.

According to the directive, police officers and firefighters may treat the costs of the clothing as excluded from wages if two criteria are met: The employer requires the employees to wear the clothing as a condition of their employment; and the employer prohibits off-duty workers from wearing their designated uniforms as casual wear, such as a polo shirt or cap bearing official insignia.

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