

# Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number
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## Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
<b>Step 1 Enter Your Expenses</b>				
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	1			
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . .	2			
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	3			
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	4			
5 Meals and entertainment expenses (see instructions) . . . . .				
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6			

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

### Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .	7				
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### Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 . . . . .	8				
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.					
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 60% (.60) instead of 50%. For details, see instructions.) . . . . .	9				
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20.</b> (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶	10				

**Part II Vehicle Expenses**

**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service . . . . .	11 / /	/ /
12	Total miles the vehicle was driven during 2001 . . . . .	12 miles	miles
13	Business miles included on line 12 . . . . .	13 miles	miles
14	Percent of business use. Divide line 13 by line 12 . . . . .	14 %	%
15	Average daily roundtrip commuting distance . . . . .	15 miles	miles
16	Commuting miles included on line 12 . . . . .	16 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	17 miles	miles
18	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 34½¢ (.345) . . . . .	22	
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**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	23	
24a	Vehicle rentals . . . . .	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26	Add lines 23, 24c, and 25 . . . . .	26	
27	Multiply line 26 by the percentage on line 14 . . . . .	27	
28	Depreciation. Enter amount from line 38 below . . . . .	28	
29	Add lines 27 and 28. Enter total here and on line 1 . . . . .	29	

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions) . . . . .	30	
31	Enter section 179 deduction and special allowance (see instructions) . . . . .	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .	32	
33	Enter depreciation method and percentage (see instructions) . . . . .	33	
34	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	34	
35	Add lines 31 and 34 . . . . .	35	
36	Enter the limit from the table in the line 36 instructions . . . . .	36	
37	Multiply line 36 by the percentage on line 14 . . . . .	37	
38	Enter the <b>smaller</b> of line 35 or line 37. Also enter this amount on line 28 above . . . . .	38	

