

▶ See separate instructions.

▶ Attach to Form 1040.

Attachment
Sequence No. **54**

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

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
STEP 1 Enter Your Expenses				
1 Vehicle expense from line 22 or line 29	1			
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work . . .	2			
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3			
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4			
5 Meals and entertainment expenses (see instructions)	5			
6 Total expenses. 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 not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 13 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	8			
Note: If both columns of line 8 are zero, stop here . If Column A is less than zero, report the amount as income on Form 1040, line 7.				
9 In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). If either column is zero or less, enter -0- in that column	9			
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (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 (See instructions to find out which sections to complete.)

Section A—General Information

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date vehicle was placed in service	/ /	/ /
12	Total miles vehicle was driven during 1997	miles	miles
13	Business miles included on line 12	miles	miles
14	Percent of business use. Divide line 13 by line 12	%	%
15	Average daily round trip commuting distance	miles	miles
16	Commuting miles included on line 12	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	miles	miles
18	Do you (or your spouse) have another vehicle available for personal purposes?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
19	If your employer provided you with a vehicle, is personal use during off-duty hours permitted? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable		
20	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
21	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Section B—Standard Mileage Rate (Use this section only if you own the vehicle.)

22	Multiply line 13 by 31½¢ (.315). Enter the result here and on line 1. (Rural mail carriers, see instructions.)	22		
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Section C—Actual Expenses

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

Section D—Depreciation of Vehicles (Use this section only if you own the vehicle.)

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

