

**Employee Business Expenses**

▶ See separate instructions.

▶ Attach to Form 1040.

Your name

Social security number

Occupation in which expenses were incurred

**Part I** Employee Business Expenses and Reimbursements**STEP 1** Enter Your Expenses

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
1 Vehicle expense from line 22 or line 29 . . . . .	1			
2 Parking fees, tolls, and local transportation, including train, bus, etc.	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.) . . . . .	5			
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 Amounts Your Employer Gave You for Expenses Listed in STEP 1

7 Enter amounts your employer gave you that were <b>not</b> reported to you in Box 10 of Form W-2. Include any amount reported under code "L" in Box 17 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				
<b>Note:</b> If <b>both columns</b> of line 8 are zero, <b>stop here</b> . If Column A is less than zero, report the amount as income and enter -0- on line 10, Column A. See the instructions for how to report.					
9 Enter 20% (.20) of line 8, Column B . . . . .	9				
10 Subtract line 9 from line 8 . . . . .	10				
11 Add the amounts on line 10 of both columns and enter the total here. <b>Also enter the total on Schedule A (Form 1040), line 19.</b> (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.) . . . . . ▶	11				

**Part II Vehicle Expenses** (See instructions to find out which sections to complete.)**Section A.—General Information**

		(a) Vehicle 1	(b) Vehicle 2
12	Enter the date vehicle was placed in service . . . . .	12 / /	/ /
13	Total mileage vehicle was used during 1991 . . . . .	miles	miles
14	Miles included on line 13 that vehicle was used for business . . . . .	miles	miles
15	Percent of business use (divide line 14 by line 13) . . . . .	%	%
16	Average daily round trip commuting distance . . . . .	miles	miles
17	Miles included on line 13 that vehicle was used for commuting . . . . .	miles	miles
18	Other personal mileage (add lines 14 and 17 and subtract the total from line 13) . . . . .	miles	miles

19 Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No

20 If your employer provided you with a vehicle, is personal use during off duty hours permitted? ☐ Yes ☐ No ☐ Not applicable

21a Do you have evidence to support your deduction? ☐ Yes ☐ No      21b If "Yes," is the evidence written? ☐ Yes ☐ No

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

22	Multiply line 14 by 27.5¢ (.275). 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 . . . . .		
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 15 . . . . .		
28	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 15. (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 limitation amount from the table in the line 36 instructions . . . . .		
37	Multiply line 36 by the percentage on line 15 . . . . .		
38	Enter the <b>smaller</b> of line 35 or line 37. Also enter the amount on line 28 above . . . . .		