

STATEMENT OF EMPLOYEE BUSINESS EXPENSES

1963

U.S. Treasury Department
Internal Revenue Service

Calendar year 1963

or other taxable year beginning _____, 1963, and ending _____, 19____
(ATTACH THIS STATEMENT TO YOUR INDIVIDUAL INCOME TAX RETURN)

IMPORTANT NOTICE

New rules on proof of deductions for travel, entertainment, and gift expenses are now in effect. The rules are set forth in detail in Publication No. 463, which can be obtained at any Internal Revenue Service office. For employees, the general rules are: (1) If you have adequately accounted to your employer you will not again be required to provide proof to support your deduction; (2) If you have not made an accounting to your employer you must have complete, accurate, and current records.—Estimates are not acceptable; and (3) Records must be supported by receipts, paid bills or similar substantiating evidence for expenditures of \$25 or more, and generally for lodging while traveling away from home regardless of the amount.

If, as an employee, you were required to travel and incur business expenses, or to incur transportation, outside salesman or education expenses during the taxable year, use of this form will

expenses which you charged to your employer (for example, through the use of credit cards), or expenses for which you received an advance, allowance, or reimbursement. For a more

7. Excess expenses (line 5 less line 6) \$ _____, or excess employer payments (line 6 less line 5) . . . \$ _____

Deduct excess expenses from salary, wages, etc., before entering that income on line 1, page 1, Form 1040.

Report excess employer payments on line 1, page 1, Form 1040 as "Excess Reimbursements."

B. Employee business expenses which are deductible if you itemize deductions on page 2 of Form 1040.

1. Business expenses other than those included above (specify) _____ \$ _____

SCHEDULE A—AUTOMOBILE EXPENSES

- 1. Gasoline, oil, lubrication, etc. \$-----
- 2. Repairs -----
- 3. Tires, supplies, etc. -----
- 4. Other (specify) -----

- 5. Total \$-----
- 6. Total mileage during year miles
- 7. Portion applicable to business miles
- 8. Percentage of expense applicable to business (line 7 divided by line 6) %
- 9. Business portion (line 5 multiplied by line 8) \$-----
- 10. Depreciation from Schedule C, col. (h)
- 11. *Total deductible automobile expenses. \$-----

*Allocate to appropriate sections of Item A on page 1.

SCHEDULE B—COMPUTATION OF AUTOMOBILE BASIS

Note.—If the vehicle was acquired for cash only or by trade-in of another vehicle which was not used in business, complete only lines 10 through 15 below. If acquired by trade-in of another vehicle previously used in business, complete lines 1 through 15. (The basis for depreciation must be recomputed each succeeding year if the percentage of business use changes.)

Old Car Traded-In

- 1. (a) Total mileage accumulated miles
(b) Portion applicable to business miles
(c) Percentage applicable to business (line (b) divided by line (a)) %
- 2. Purchase price or other basis \$-----
- 3. Less: Trade-in allowance -----
- 4. Difference (line 2 less line 3) \$-----
- 5. Line 4 multiplied by percentage on line 1 (c) \$-----
- 6. Less: Gain (or plus loss) on previous trade-ins -----
- 7. Difference (line 5 less line 6) -----
- 8. Depreciation allowed or allowable -----
- 9. Gain (line 8 less line 7) or loss (line 7 less line 8) on business portion of car \$-----

Present Car

- 10. Purchase price or other basis \$-----
- 11. Less: Estimated salvage value. (See page B-3 of instructions for Form 1040.) -----
- 12. Balance (line 10 less line 11) \$-----
- 13. Line 12 multiplied by percentage on line 8 of Schedule A -----
- 14. Less: Gain (or plus loss) on line 9 above -----
- 15. BASIS for computing depreciation \$-----

SCHEDULE C—DEPRECIATION OF AUTOMOBILE

Make and style of vehicle (a)	Date acquired (b)	Basis (From line 15, Schedule B) (c)	Age when acquired (d)	Depreciation allowed in prior years (e)	Method of computing depreciation (f)	Rate (%) or life (years) (g)	Depreciation deductible for this year (h)

SCHEDULE D—ADDITIONAL INFORMATION TO BE FURNISHED BY PERSONS CLAIMING A DEDUCTION FOR EDUCATION EXPENSES

- 1. Name and address of educational institution or activity -----
- 2. Was the education undertaken in order for you to retain your employment, salary, or status? Yes No. If "Yes" attach a statement from your employer to this effect.
- 3. If your answer to question 2 is "No," state the primary purpose of obtaining the additional education and show the relationship between the courses taken and your employment during the period -----
- Is it customary for other members of your trade or profession to undertake similar education? Yes No.
- 4. List the principal subjects you studied at the educational institution shown in question 1 above or describe your educational activity -----
- 5. If you were a candidate for a degree, what is the degree? -----