

STATEMENT OF EMPLOYEE BUSINESS EXPENSES

1961

Calendar year 1961, or other taxable year beginning _____, 1961, and ending _____, 19_____

(ATTACH THIS STATEMENT TO YOUR INDIVIDUAL INCOME TAX RETURN)

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 help to determine your correct deduction for income tax purposes. Include all expenses you paid or incurred as an employee, or 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 detailed explanation of these expenses, see page 4 of the instructions for Form 1040.

Your name

Address

Employer's name

Address

State occupation in which expenses were incurred

A. Employee business expenses which are deductible in computing total income (line 9, page 1 of Form 1040).

1. Travel expenses while away from home on business: (Number of days.....)

- (a) Railroad, airplane, boat, etc., fares..... \$.....
- (b) Meals and lodging.....
- (c) Automobile expenses (from Schedule A).....
- (d) Other travel expenses (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 8 through 13 below. If acquired by trade-in of another vehicle previously used in business, complete lines 1 through 13. (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. Depreciation allowed or allowable

7. Gain (line 6 less line 5) or loss (line 5 less line 6) on business portion of car \$

Present Car

8. Purchase price or other basis \$

9. Less: Estimated salvage value. (Estimated resale or trade-in value of vehicle determined at time of purchase)

10. Balance (line 8 less line 9) \$

11. Line 10 multiplied by percentage on line 8 of Schedule A

12. Less: Gain (or plus loss) on line 7 above

13. BASIS for computing depreciation \$

SCHEDULE C—DEPRECIATION OF AUTOMOBILE

Make and style of vehicle (a)	Date acquired (b)	Basis (From line 13 Sch. 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?