| **Instructions.**—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 7 of the instructions for Form 1040.

If you were paid (reimbursed) by your employer for employee business expenses, you must include such payments as reimbursements on line 6 of this form, unless they have been included on your Form W-2. Any such amounts shown on your Form W-2 should be reported as wages on page 1, line 5, Form 1040. Check with your employer if you are in doubt as to whether or not the payment is included in your Form W-2.

Rules on proof of deductions for travel, entertainment, and gift expenses 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.

Use Form 3903 for computation of the moving expense deduction.

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**A. Employee business expenses which are deductible in computing total income (page 1, line 9, 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) .................................................. $ .........................
   - **Total travel expenses** ............................................................... $ .........................

2. Local transportation expenses (not between home and work):
   - (a) Local bus, streetcar, and taxi fares .......................................... $ .........................
   - (b) Automobile expenses (from Schedule A) ...................................... $ .........................
   - (c) Other (specify) ........................................................................... $ .........................
   - **Total local transportation expenses** ............................................. $ .........................

3. Outside salesmen's expenses:
   - (a) Automobile expenses (from Schedule A) ...................................... $ .........................
   - (b) Other (specify) ........................................................................... $ .........................
   - **Total outside salesmen's expenses** .............................................. $ .........................

4. Employees' expenses other than traveling, transportation, and outside salesmen’s expenses to the extent of the reimbursement .................................................................................................................. $ .........................

5. **Total of lines 1, 2, 3, and 4** ............................................................. $ .........................

6. Less: Amount of employer's payments for above expenses (other than amounts included on Form W-2) ................................................................. $ .........................

7. Excess expenses (line 5 less line 6) ...................................................... $ .........................

**Enter excess expenses on page 2, Part III, line 3, Form 1040.**

**Report excess employer payments on page 2, Part II, line 7, Form 1040 as "Excess Reimbursements."**

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**B. Employee business expenses which are deductible if you itemize deductions on page 2, Part IV, Form 1040.**

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

2. **Total** ......................................................................................... $ .........................

If you itemize your deductions, rather than elect to use the standard deduction, deduct expenses under "Miscellaneous Deductions" on page 2, Part IV, Form 1040.
SCHEDULE A—AUTOMOBILE EXPENSES

Note: Use either the Regular or the Optional method in computing your automobile expenses.¹

A. Total mileage for the year ........................................ miles
B. Portion applicable to business ..................................... miles

Regular method:
1. Gasoline, oil, lubrication, etc. ................................ $...........
2. Repairs .......................................................................... 
3. Tires, supplies, etc. .................................................... 
4. Other (specify) (do not include parking fees and tolls). 
   ..............................................................................
5. Total ...........................................................................
6. Percentage of expense applicable to business (line B above divided by line A above) ％
7. Business portion (line 5 multiplied by line 6) $..............
8. Depreciation from Schedule C, col. (b) ...........................
9. Total (line 7 plus line 8) (see line 15) ............................. $...

Optional method:
10. Enter 15,000 miles or the mileage on line B above, whichever is smaller. miles
11. Multiply line 10 by 10¢ and enter result here $............
12. Excess, if any, of line B over 15,000 miles miles
13. Multiply line 12 by 7¢ and enter result here $..............
14. Total (line 11 plus line 13) .......................................... $.
15. Enter the amount from line 9 or line 14, whichever is used $....
16. Add parking fees and tolls (if any) here .................
17. *Total deductible automobile expenses $....................

¹ The optional method cannot be used if depreciation has been claimed in a prior year using a method other than straight line (or where additional first-year depreciation has been claimed).

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

SCHEDULE C—DEPRECIATION OF AUTOMOBILE

<table>
<thead>
<tr>
<th>Make and style of vehicle</th>
<th>Date acquired</th>
<th>Basis (From line 15, Schedule B)</th>
<th>Age when acquired</th>
<th>Depreciation allowed in prior years</th>
<th>Method of computing depreciation</th>
<th>Rate (%); or life (years)</th>
<th>Depreciation deductible for this year</th>
</tr>
</thead>
</table>

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 .................................................................

4. 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?