

Calendar year 1967 or other taxable year

U.S. Treasury Department  
Internal Revenue Service

beginning \_\_\_\_\_, 1967, and ending \_\_\_\_\_, 19.....

(ATTACH THIS STATEMENT TO YOUR INDIVIDUAL INCOME TAX RETURN)

**Instructions.**—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 8 of the instructions for Form 1040.

Business expenses paid (reimbursed) to you by your employer, must be included on line 6, 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 in Publication No. 463 which you can obtain free at any Internal Revenue Service office.

Use Form 3903 for computation of the moving expense deduction.

Your name	Employer's name
Address	Address

Occupation in which expenses were incurred .....

**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 salesman's expenses:		
(a) Automobile expenses (from Schedule A) . . . . .	\$ .....	
(b) Other (specify) .....	.....	
Total outside salesman's expenses . . . . .		.....
4. Employee expenses other than traveling, transportation, and outside salesman'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 here and on page 2, Part III, line 3, Form 1040 . . . . .		\$ .....
8. Excess payments (line 6 less line 5). Enter here and on page 2, Part II, in misc. income, Form 1040 . . . . .		\$ .....

**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.

- A. Total months used in business
B. Total mileage for months in A
C. Portion of B applicable to business

Regular method: (Include expenses only for the number of months indicated in A above.)

- 1. Gasoline, oil, lubrication, etc.
2. Repairs
3. Tires, supplies, etc.
4. Other (specify)
5. Total
6. Percentage of expense applicable to business
7. Business portion
8. Depreciation from Schedule C
9. Line 8 divided by 12 months
10. Multiply line 9 by A
11. Total

Optional method:

- 12. Enter 15,000 miles or the mileage on line C above, whichever is smaller
13. Multiply line 12 by 10¢ and enter result here
14. Excess, if any, of line C over 15,000 miles
15. Multiply line 14 by 7¢ and enter result here
16. Total

Summary:

- 17. Enter the amount from line 11 or line 16, whichever is used
18. Add parking fees and tolls (if any) here
19. \*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 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.

Old Car Traded-In:

- 1. (a) Total mileage accumulated
(b) Portion applicable to business
(c) Percentage applicable to business
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-in
7. Difference (line 5 less line 6)
8. Depreciation allowed or allowable
9. Gain (line 8 less line 7) or loss

Present Car:

- 10. Purchase price or other basis
11. Less: Estimated salvage value
12. Balance (line 10 less line 11)
13. Line 12 multiplied by percentage on line 6 of Schedule A
14. Less: Gain (or plus loss) on line 9 above
15. BASIS for computing depreciation

Schedule C—DEPRECIATION OF AUTOMOBILE

Table with 8 columns: Make and style of vehicle, Date acquired, Basis, Age when acquired, Depreciation allowed in prior years, Method of computing depreciation, Rate, Depreciation for a year.

Schedule D—ADDITIONAL INFORMATION TO BE FURNISHED BY PERSONS CLAIMING A DEDUCTION FOR EDUCATIONAL EXPENSES

- 1. Name of educational institution or activity
2. Address
3. Are you required to undertake this education to meet the minimum educational requirements to qualify in your employment, trade, or business?
4. Will the program of study undertaken qualify you for a new trade or business?
5. If your answer to question 3 or 4 is "NO," state the reason for obtaining the additional education and show the relationship between the courses taken and your employment during the period
6. List the principal subjects studied at the educational institution or describe your educational activity