

Employee Business Expenses

Calendar year 1972 or other taxable year

1972

beginning 1972, and ending, 19.....
 ▶ Attach to Form 1040.

Your name	Social security number	Occupation in which expenses were incurred
Employer's name	Employer's address	

PART I.—Employee Business Expenses which are Deductible in Computing Adjusted Gross Income on Line 17, Form 1040

<p>1 Travel expenses while away from home on business (number of days.....):</p> <p>(a) Airplane, boat, railroad, etc., fares</p> <p>(b) Meals and lodging</p> <p>(c) Automobile expenses (from Part IV)</p> <p>(d) Other travel expenses (specify)</p> <hr/> <p style="text-align: center;">Total travel expenses</p>	
<p>2 Transportation expenses (not between home and work and not incurred while away from home overnight):</p> <p>(a) Airplane, bus, railroad, taxi, etc., fares</p> <p>(b) Automobile expenses (from Part IV)</p> <p>(c) Other (specify)</p> <hr/> <p style="text-align: center;">Total transportation expenses</p>	
<p>3 Outside salesman's expenses:</p> <p>(a) Automobile expenses (from Part IV)</p> <p>(b) Other (specify)</p> <hr/> <p style="text-align: center;">Total outside salesman's expenses</p>	
<p>4 Employee expenses other than traveling, transportation, and outside salesman's expenses to the extent of the reimbursement</p>	
<p>5 Total of lines 1, 2, 3, and 4</p>	
<p>6 Less: Amount of employer's payments for above expenses (other than amounts included on Form W-2)</p>	
<p>7 Excess expenses (line 5 less line 6). Enter here and include in line 48, Form 1040</p>	
<p>8 Excess payments (line 6 less line 5). Enter here and include in line 44, Form 1040</p>	

PART II.—Employee Business Expenses which are Deductible if You Itemize Deductions on Schedule A (Form 1040)

<p>1 Business expenses other than those included above (specify)</p> <hr/> <p style="text-align: center;">2 Total</p> <p>If you itemize your deductions, rather than elect to use the standard deduction, deduct under "Miscellaneous Deductions," Schedule A (Form 1040).</p>	
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PART III.—Additional Information to be Furnished by Persons Claiming a Deduction for Educational Expenses

1 Name of educational institution or activity

2 Address

3 Were you required to undertake this education to meet the minimum educational requirements to qualify in your employment, trade, or business? Yes No

4 Will the program of study undertaken qualify you for a new trade or business? Yes No

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

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 the instructions for Form 1040.

Business expenses paid (reimbursed) to you by your employer, must be included on page 1, Part I, 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 line 11, 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.

For a detailed explanation of the rules relating to deductions for travel, entertainment, and gift expenses, see Publication 463 which you can obtain free from the District Director's office.

Use Form 3903 for computation of the moving expense deduction.

PART IV—Automobile Expenses

Note: Use either the Regular or the Optional method. If you use the regular method, prepare a separate Part IV and Part VI for each automobile.

- A. Months auto held for business use months
- B. Total mileage for months in A miles
- C. Portion of B applicable to business miles

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) In- clude interest, taxes, insurance, etc. (Enter parking fees and tolls on line 18 below)	_____
5 Total	_____
6 Percentage of expense applicable to busi- ness (line C above divided by line B above)	_____ %
7 Business portion (line 5 multiplied by line 6)	_____
8 Depreciation from Part VI, col. (h)	_____
9 Line 8 divided by 12 months	_____
10 Multiply line 9 by A, above	_____
11 Total (line 7 plus line 10) (see line 17)	_____

Optional Method: (The standard mileage rate applies to the total business miles (line C, above) of all automobiles.)

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). Use of the optional method will not affect a deduction for interest relating to the automobile nor deductions for state and local taxes (other than those included in the cost of gasoline).

12 Enter 15,000 miles or the mileage on line C above, whichever is smaller	_____ (miles)
13 Multiply line 12 by 12¢ and enter result here	_____
14 Excess, if any, of line C over 15,000 miles	_____ (miles)
15 Multiply line 14 by 9¢ and enter result here	_____
16 Total (line 13 plus line 15)	_____

Summary:

17 Enter the amount from line 11 or line 16, whichever is used	_____
18 Add parking fees and tolls	_____
19 Total. Enter here and in appropriate sections of Part I, page 1	_____

PART V—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-in	_____
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	_____
12 Balance (line 10 less line 11)	_____
13 Line 12 multiplied by percentage on line 6 of Part IV	_____
14 Less: Gain (or plus loss) on line 9 above	_____
15 Basis for computing depreciation	_____

PART VI—Depreciation of Automobile (If you elect the Class Life (ADR) System (Form 4832) and/or the Guideline Class Life System (Form 5006), you must attach the appropriate form to your return)

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