

Employee Business Expenses

▶ Attach to Form 1040.

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

Instructions

Include all expenses you paid or incurred as an employee, or expenses you charged to your employer (for example, through use of credit cards), or expenses for which you received an advance, allowance, or reimbursement. For a more detailed explanation of these expenses, see instructions for Form 1040.
 Include business expenses for which you were paid (reimbursed)

by your employer in Part I, line 6, unless they are included on your Form W-2. Report any such amounts shown on your Form W-2 as wages on Form 1040, line 9. Check with your employer if you doubt whether the payment is included on your Form W-2.
 For a detailed explanation of the rules for deductions for travel, entertainment, and gift expenses, see **Publication 463**, Travel, Entertainment, and Gift Expenses.
 Use Form 3903 to compute any moving expense deduction.

PART I.—Employee Business Expenses Deductible in Computing Adjusted Gross Income on Form 1040, Line 15c

1 Travel expenses while away from home on business (number of days.....):			
(a) Airplane, boat, railroad, etc., fares			
(b) Meals and lodging			
(c) Automobile expenses (from Part IV)			
(d) Other (specify) ▶.....			
Total travel expenses			
2 Transportation expenses (not between home and work and not incurred while away from home overnight):			
(a) Airplane, bus, railroad, taxi, etc., fares			
(b) Automobile expenses (from Part IV)			
(c) Other (specify) ▶.....			
Total transportation expenses			
3 Outside salesperson's expenses:			
(a) Automobile expenses (from Part IV)			
(b) Other (specify) ▶.....			
Total outside salesperson's expenses			
4 Employee expenses other than traveling, transportation, and outside salesperson's expenses to the extent of reimbursement			
5 Total of lines 1, 2, 3, and 4			
6 Less: 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 include on Form 1040, line 39			
8 Excess payments (line 6 less line 5). Enter here and include on Form 1040, line 36			

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

1 Business expenses other than those included above (specify) ▶.....			
.....			
2 Total			

If you itemize your deductions instead of using the standard deduction, deduct under Miscellaneous Deductions, Schedule A (Form 1040).

PART III.—Additional Information to be Furnished When 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 study program 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 ▶.....

PART IV.—Automobile Expenses (Use either the regular or the optional method.)

	Automobile 1	Automobile 2	Automobile 3
A. Months automobile held for business use	_____ months	_____ months	_____ months
B. Total mileage for months in A	_____ miles	_____ miles	_____ miles
C. Portion of total mileage applicable to business	_____ miles	_____ miles	_____ 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: (a) Insurance			
(b) Taxes			
(c) Tags and licenses			
(d) Interest			
(e) Miscellaneous			
5 Total			
6 Percentage of expense applicable to business (line C above divided by line B above)	_____ %	_____ %	_____ %
7 Business portion (line 5 multiplied by line 6)			
8 Depreciation from Part VI, column (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 that have not been or are not considered fully depreciated under the straight-line method. For automobiles that have been or are considered fully depreciated under the straight-line method, the standard mileage rate is 10 cents per mile for all business mileage.)

12 Enter 15,000 miles or the mileage on line C above, whichever is smaller	_____ miles	The optional method cannot be used if you have claimed depreciation in a prior year using a method other than straight line (or if you have claimed additional first-year depreciation). 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).
13 Multiply line 12 by 15¢ and enter result	_____ miles	
14 Any excess of line C over 15,000 miles	_____ miles	
15 Multiply line 14 by 10¢ and enter result	_____ miles	
16 Total (line 13 plus line 15)	_____ miles	

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

Old Car Traded In:			Present Car:		
1 (a) Total mileage accumulated	_____ miles		10 Purchase price or other basis	_____	<p>Note: If you acquired the vehicle for cash only, or by trade-in of another vehicle not used in business, complete only lines 10 through 15. If acquired by trade-in of another vehicle previously used in business, complete lines 1 through 15. (Recompute the basis for depreciation each succeeding year if the percentage of business use changes.)</p>
(b) Portion applicable to business	_____ miles		11 Less: Estimated salvage value	_____	
(c) Percentage applicable to business (line (b) divided by line (a))	_____ %		12 Balance (line 10 less line 11)	_____	
2 Purchase price or other basis	_____	13 Line 12 multiplied by percentage on line 6 of Part IV	_____		
3 Less: Trade-in allowance	_____	14 Less gain or plus (loss) on line 9	_____		
4 Difference (line 2 less line 3)	_____	15 Basis for computing depreciation	_____		
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	_____				

PART VI.—Depreciation of Automobile

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)