

**Employee Business Expenses**  
(Please use Form 3903 to figure moving expense deduction.)  
▶ Attach to Form 1040.

**1980**

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

**Instructions**

Use this form to show your business expenses as an employee during 1980. Include amounts:

- You paid as an employee;
- You charged to your employer (such as by credit card);
- You received as an advance, allowance, or repayment.

Several publications, available from IRS, give

IV, V, and VI. Base the cost on your actual expenses (such as gas, oil, repairs, depreciation) or on a mileage rate.

The mileage rate is 20 cents a mile up to 15,000 miles. After that, or for all business mileage on a fully depreciated car, the rate is 11 cents a mile. A car whose cost is being figured under the mileage rate is considered to have a useful life of 5 years. If in any year actual expenses are claimed using a useful life of less than 5 years, use of the mileage rate after that

**Part II.**—You can deduct other business expenses only if (a) your employer did not repay you, and (b) you itemize your deductions on Schedule A (Form 1040). Report these expenses here and under Miscellaneous Deductions on Schedule A. Examples are union or professional dues and expenses for tools and uniforms. (For details, see **Publication 529.**)

You can deduct expenses for business use of the part of your home that you exclusively and consistently use for your work. If you are not self-employed, your working at home must be

**PART IV.—Car Expenses (Use either your actual expenses or the mileage rate)**

	Car 1	Car 2	Car 3
A. Number of months you used car for business during 1980 . . . . .	_____ months	_____ months	_____ months
B. Total mileage for months in line A . . . . .	_____ miles	_____ miles	_____ miles
C. Business part of line B mileage . . . . .	_____ miles	_____ miles	_____ miles

**Actual Expenses (Include expenses for only the months shown in line 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 (add lines 1 through 4(e)) . . . . .			
6 Business percentage of car use (divide line C by line B, above) . . . . .	%	%	%
7 Business part of car expense (multiply line 5 by line 6) . . . . .			
8 Depreciation (from Part VI, column (h)) . . . . .			
9 Divide line 8 by 12 months . . . . .			
10 Multiply line 9 by line A, above . . . . .			
11 Total (add line 7 and line 10; then skip to line 19) . . . . .			

**Mileage Rate**

12 Enter the smaller of (a) 15,000 miles or (b) the combined mileages from line C, above . . . . .	_____ miles
13 Multiply line 12 by 20¢ (11¢ if car is fully depreciated) and enter here . . . . .	_____
14 Enter any combined mileage from line C that is over 15,000 miles . . . . .	_____ miles
15 Multiply line 14 by 11¢ and enter here . . . . .	_____
16 Total mileage expense (add lines 13 and 15) . . . . .	_____
17 Business part of car interest and State and local taxes (except gasoline tax) . . . . .	_____
18 Total (add lines 16 and 17) . . . . .	_____

**Summary:**

19 Enter amount from line 11 or line 18, whichever you used . . . . .	_____
20 Parking fees and tolls . . . . .	_____
21 Total (add lines 19 and 20). Enter here and in Part I, line 3 . . . . .	_____

**PART V.—Basis for Depreciation of Car Used in Business (See instructions on front)**

Trade-in of Old Car:		
1 (a) Total mileage at trade-in . . . . .	_____ miles	5 Multiply line 4 by percentage on line 1(c) . . . . .
(b) Business mileage . . . . .	_____ miles	6 Gain or (loss) on previous trade-in . . . . .
(c) Business percentage . . . . .	%	7 Balance of lines 5 and 6 (subtract gain or add (loss)) . . . . .
(divide line (b) by line (a)) . . . . .		
2 Purchase price or other basis . . . . .		8 Depreciation allowed or allowable . . . . .
3 Trade-in allowance . . . . .		9 Gain or (loss) on business part (Subtract line 7 from line 8 for gain; or line 8 from line 7 for (loss)). . . . .
4 Difference (subtract line 3 from line 2) . . . . .		
New Car:		
10 Purchase price or other basis . . . . .		13 Multiply line 12 by the percentage on line 6 of Part IV . . . . .
11 Estimated salvage value . . . . .		14 Enter gain or (loss) from line 9 . . . . .
12 Difference (subtract line 11 from line 10) . . . . .		15 Basis for depreciation (Balance of lines 13 and 14: subtract gain or add (loss)) . . . . .

**PART VI.—Car Depreciation**

Make and model of car (a)	Date acquired (b)	Basis (from line 15, Part V) (c)	Age of car when acquired (d)	Depreciation allowed in previous years (e)	Method of figuring depreciation (f)	Rate (%) or life (years) (g)	Depreciation this year (h)