

Employee Business Expenses

▶ See separate Instructions.
 ▶ Attach to Form 1040.

Your name	Social security number : : :	Occupation in which expenses were incurred
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Part I Employee Business Expenses

STEP 1 Enter Your Expenses	Column A Other than Meals and Entertainment	Column B Meals and Entertainment	
1 Vehicle expense from Part II, line 15 or line 22	1		
2 Parking fees, tolls, and local transportation, including train, bus, etc.	2		
3 Travel expense while away from home, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included in lines 1 through 3. Do not include meals and entertainment	4		
5 Meals and entertainment expenses. (See Instructions.)			
6 Add lines 1 through 5 and enter the total expenses here	6		

Note: If you were not reimbursed for any expenses in Step 1, skip lines 7–13 and enter the amount from line 6 on line 14.

STEP 2 Figure Any Excess Reimbursements To Report in Income

7 Reimbursements for the expenses listed in Step 1 that your employer did not report to you on Form W-2 or Form 1099	7		
Note: If, in both columns, line 6 is more than line 7, skip lines 8 and 9 and go to line 10. You do not have excess reimbursements.			
8 Subtract line 6 from line 7. If zero or less, enter zero	8		
9 Add the amounts on line 8 of both columns and enter the total here. This is an excess reimbursement reportable as income. Add this amount to any amount shown on Form 1040, line 7 ▶	9		

STEP 3 Figure Fully Deductible Reimbursed Expenses

10 Subtract line 7 from line 6. If zero or less, enter zero	10		
11 Reimbursements or allowances for the expenses in Step 1 that your employer identified to you, included on Form W-2 or Form 1099, and were not subject to withholding tax	11		
Note: The amount entered on line 11 must be reported as income on Form 1040.			
12 Enter the smaller of line 10 or line 11	12		
13 Add the amounts on line 12 of both columns and enter the total here. This is your fully deductible reimbursed expenses . Also enter the total on Form 1040, line 24 ▶	13		

STEP 4 Figure Unreimbursed Expenses To Deduct on Schedule A (Form 1040)

14 Subtract line 12 from line 10	14		
Note: If both columns of line 14 are zero, stop here.			
15 Enter 20% (.20) of line 14, Column B	15		
16 Subtract line 15 from line 14	16		
17 Add the amounts on line 16 of both columns and enter the total here. Also enter the total on Schedule A (Form 1040), line 20. (Qualified Performing Artists and handicapped employees, see Instructions.) ▶	17		

Part II Vehicle Expenses (Use either your actual expenses (Section C) or the standard mileage rate (Section B).)

Section A.—General Information

		Vehicle 1	Vehicle 2
1 Enter the date vehicle was placed in service	1	/ /	/ /
2 Total mileage vehicle was used during 1988	2	miles	miles
3 Miles included on line 2 that vehicle was used for business	3	miles	miles
4 Percent of business use (divide line 3 by line 2).	4	%	%
5 Average daily round trip commuting distance	5	miles	miles
6 Miles included on line 2 that vehicle was used for commuting	6	miles	miles
7 Other personal mileage (subtract line 6 plus line 3 from line 2)	7	miles	miles
8 Do you (or your spouse) have another vehicle available for personal purposes?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
9 If your employer provided you with a vehicle, is personal use during off duty hours permitted?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	
10 Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Section B.—Standard Mileage Rate (Do not use this section unless you own the vehicle.)

11 Enter the smaller of Part II, line 3, or 15,000 miles	11	miles
12 Subtract line 11 from Part II, line 3	12	miles
13 Multiply line 11 by 24¢ (.24) (see Instructions if vehicle is fully depreciated)	13	
14 Multiply line 12 by 11¢ (.11)	14	
15 Add lines 13 and 14. Enter total here and on Part I, line 1	15	

Section C.—Actual Expenses

		Vehicle 1	Vehicle 2
16 Gasoline, oil, repairs, vehicle insurance, etc	16		
17 Vehicle rentals	17		
18 Value of employer-provided vehicle (applies only if included on Form W-2 at 100% fair rental value, see Instructions)	18		
19 Add lines 16 through 18	19		
20 Multiply line 19 by the percentage on Part II, line 4	20		
21 Depreciation from Section D, column (f) (see Instructions)	21		
22 Add lines 20 and 21. Enter total here and on Part I, line 1	22		

Section D.—Depreciation of Vehicles (You can only claim depreciation for a vehicle you own. If you use a vehicle 50 percent or less in a trade or business, you cannot claim the Section 179 deduction and you must figure depreciation using the straight line method over 5 years. For other limitations, see Instructions.)

	Cost or other basis (a)	Basis for depreciation (Business use only—see Instructions) (b)	Method of figuring depreciation (c)	Depreciation deduction (d)	Section 179 expense (e)	Total column (d) + column (e) (enter in Section C, line 21) (f)
Vehicle 1						
Vehicle 2						