

# 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

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment		
<b>STEP 1 Enter Your Expenses</b>					
1 Vehicle expense from line 28 or line 34 . . . . .	<b>1</b>				
2 Parking fees, tolls, and local transportation, including train, bus, etc. . . . .	<b>2</b>				
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>				
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>				
5 Meals and entertainment expenses. (See the separate Instructions.) . . . . .	<b>5</b>				
6 Add lines 1 through 5 and enter the <b>total expenses</b> here . . . . .	<b>6</b>				

**Note: If you were not reimbursed for any expenses in Step 1, skip lines 7–9 and enter the amount from line 6 on line 10.**

### STEP 2 Enter Amounts Your Employer Gave You For Expenses Listed In STEP 1

(See the separate Instructions for lines 7 and 8.)

7 Enter amounts your employer gave you that were <b>not</b> reported to you on Form W-2 (See Instructions.) . . . . .	<b>7</b>				
8 Enter the amount your employer gave you for expenses listed in Step 1 that were <b>separately identified</b> on Form W-2 as employee business expenses. (Do <b>not</b> include any amounts that were reported to you as wages in Box 10 of Form W-2.) (See Instructions.) . . . . .	<b>8</b>				
9 Add the amounts on lines 7 and 8. Enter the total here . . . . .	<b>9</b>				

### STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

10 Subtract line 9 from line 6 . . . . .	<b>10</b>				
<b>Note: If both columns of line 10 are zero, stop here. If Column A is less than zero, report the amount as income. See the separate Instructions for how to report.</b>					
11 Enter 20% (.20) of line 10, Column B . . . . .	<b>11</b>				
12 Subtract line 11 from line 10 . . . . .	<b>12</b>				
13 Add the amounts on line 12 of both columns and enter the total here. <b>Also enter the total on Schedule A (Form 1040), line 20.</b> (Qualified performing artists and handicapped employees, see the separate Instructions for special rules on where to enter the total.) . . . . . ▶	<b>13</b>				

**Part II Vehicle Expenses (Use either your actual expenses (Section C) or the standard mileage rate (Section B).)**  
 (Rural mail carriers, see page 1 of the separate Instructions.)

<b>Section A.—General Information</b>		(a) Vehicle 1	(b) Vehicle 2
<b>14</b> Enter the date vehicle was placed in service . . . . .	<b>14</b>	/ /	/ /
<b>15</b> Total mileage vehicle was used during 1989 . . . . .	<b>15</b>	miles	miles
<b>16</b> Miles included on line 15 that vehicle was used for business . . . . .	<b>16</b>	miles	miles
<b>17</b> Percent of business use (divide line 16 by line 15) . . . . .	<b>17</b>	%	%
<b>18</b> Average daily round trip commuting distance . . . . .	<b>18</b>	miles	miles
<b>19</b> Miles included on line 15 that vehicle was used for commuting . . . . .	<b>19</b>	miles	miles
<b>20</b> Other personal mileage (add lines 16 and 19 and subtract the total from line 15). . . . .	<b>20</b>	miles	miles
<b>21</b> Do you (or your spouse) have another vehicle available for personal purposes? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>22</b> 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	
<b>23a</b> Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No. <b>23b</b> 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.)**

<b>24</b> Enter the smaller of line 16 or 15,000 miles (Rural mail carriers, see the separate Instructions.) . . . . .	<b>24</b>	miles
<b>25</b> Subtract line 24 from line 16 . . . . .	<b>25</b>	miles
<b>26</b> Multiply line 24 by 25½¢ (.255) (See the separate Instructions if vehicle is fully depreciated.) . . . . .	<b>26</b>	
<b>27</b> Multiply line 25 by 11¢ (.11) . . . . .	<b>27</b>	
<b>28</b> Add lines 26 and 27. Enter total here and on line 1 . . . . .	<b>28</b>	

**Section C.—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>29</b> Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>29</b>		
<b>30</b> Vehicle rentals. . . . .	<b>30</b>		
<b>31</b> Add lines 29 and 30 . . . . .	<b>31</b>		
<b>32</b> Multiply line 31 by the percentage on line 17 . . . . .	<b>32</b>		
<b>33</b> Depreciation from lines 36 and 37, column (f) (See separate Instructions.) . . . . .	<b>33</b>		
<b>34</b> Add lines 32 and 33. Enter total here and on line 1 . . . . .	<b>34</b>		
<b>35</b> Value of employer-provided vehicle multiplied by the percentage on line 17 (See Instructions.) . . . . .	<b>35</b>		

**Section D.—Depreciation of Vehicles** (You can only claim depreciation for a vehicle you own. There is a limit on the amount of depreciation and Section 179 deduction you can claim. See the separate instructions for the limit. If line 17 above is 50 percent or less, you cannot claim the Section 179 deduction and you must figure depreciation using the straight line method over 5 years.)

	Cost or other basis (a)	Basis for depreciation (Business use only—see separate Instructions) (b)	Method of figuring depreciation (c)	Depreciation deduction (d)	Section 179 deduction (e)	Total column (d) + column (e) (enter on line 33) (f)
<b>36 Vehicle 1</b>						
<b>37 Vehicle 2</b>						