

# 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 and Reimbursements**

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
<b>STEP 1 Enter Your Expenses</b>				
1 Vehicle expense from line 22 or line 29 . . . . .	<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 line 7 and enter the amount from line 6 on line 8.

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

7 Enter amounts your employer gave you that were <b>not</b> reported to you in Box 10 of Form W-2. Include any amount reported under code "L" in Box 17 of your Form W-2. (See Instructions.) . . . . .	<b>7</b>				
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**STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)**

8 Subtract line 7 from line 6 . . . . .	<b>8</b>				
<b>Note:</b> If <b>both</b> columns of line 8 are zero, <b>stop here</b> . If column A is less than zero, report the amount as income and enter -0- on line 10, column A. See the separate Instructions for how to report.					
9 Enter 20% (.20) of line 8, Column B . . . . .	<b>9</b>				
10 Subtract line 9 from line 8 . . . . .	<b>10</b>				
11 Add the amounts on line 10 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 individuals with disabilities, see the separate Instructions for special rules on where to enter the total.) . . . . . ▶	<b>11</b>				

**Part II Vehicle Expenses (See Instructions to find out which sections to complete.)**

**Section A.—General Information**

		(a) Vehicle 1	(b) Vehicle 2
<b>12</b>	Enter the date vehicle was placed in service . . . . .	12 / /	/ /
<b>13</b>	Total mileage vehicle was used during 1990 . . . . .	13 miles	miles
<b>14</b>	Miles included on line 13 that vehicle was used for business . . . . .	14 miles	miles
<b>15</b>	Percent of business use (divide line 14 by line 13) . . . . .	15 %	%
<b>16</b>	Average daily round trip commuting distance . . . . .	16 miles	miles
<b>17</b>	Miles included on line 13 that vehicle was used for commuting . . . . .	17 miles	miles
<b>18</b>	Other personal mileage (add lines 14 and 17 and subtract the total from line 13). . . . .	18 miles	miles
<b>19</b>	Do you (or your spouse) have another vehicle available for personal purposes? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>20</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>21a</b>	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No.		
<b>21b</b>	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Section B.—Standard Mileage Rate (Use this section only if you own the vehicle.)**

<b>22</b>	Multiply line 14 by 26¢ (.26). Enter the result here and on line 1. (Rural mail carriers, see the separate Instructions.) . . . . .	22
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**Section C.—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	23	
<b>24a</b>	Vehicle rentals . . . . .	24a	
<b>24b</b>	b Inclusion amount . . . . .	24b	
<b>24c</b>	c Subtract line 24b from line 24a . . . . .	24c	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% annual lease value was included on Form W-2. See Instructions.) . . . . .	25	
<b>26</b>	Add lines 23, 24c, and 25 . . . . .	26	
<b>27</b>	Multiply line 26 by the percentage on line 15 . . . . .	27	
<b>28</b>	Enter amount from line 38 below . . . . .	28	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1. . . . .	29	

**Section D.—Depreciation of Vehicles (Use this section only if you own the vehicle.)**

		(a) Vehicle 1	(b) Vehicle 2
<b>30</b>	Enter cost or other basis. (See Instructions.) . . . . .	30	
<b>31</b>	Enter amount of Section 179 deduction. (See Instructions.) . . . . .	31	
<b>32</b>	Multiply line 30 by line 15. (See Instructions if you elected the Section 179 deduction.) . . . . .	32	
<b>33</b>	Enter depreciation method and percentage. (See Instructions.) . . . . .	33	
<b>34</b>	Multiply line 32 by the percentage on line 33. (See Instructions.) . . . . .	34	
<b>35</b>	Add lines 31 and 34 . . . . .	35	
<b>36</b>	Enter the limitation amount from the table in the line 36 instructions. . . . .	36	
<b>37</b>	Multiply line 36 by the percentage on line 15. . . . .	37	
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. Also enter it on line 28 above. . . . .	38	