

▶ 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**

<b>STEP 1 Enter Your Expenses</b>	<b>Column A</b> Other Than Meals and Entertainment	<b>Column B</b> Meals and Entertainment	
<b>1</b> Vehicle expense from line 22 or line 29 . . . . .	<b>1</b>		
<b>2</b> Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel . . . . .	<b>2</b>		
<b>3</b> Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	<b>3</b>		
<b>4</b> Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>		
<b>5</b> Meals and entertainment expenses (see instructions) . . . . .	<b>5</b>		
<b>6 Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	<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**

<b>7</b> Enter amounts your employer gave you that were <b>not</b> reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 13 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)**

<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>			
<b>Note:</b> If <b>both columns</b> of line 8 are zero, <b>stop here</b> . If Column A is less than zero, report the amount as income on Form 1040, line 7, and enter -0- on line 10, Column A.				
<b>9</b> Enter 20% (.20) of line 8, Column B . . . . .	<b>9</b>			
<b>10</b> In Column A, enter the amount from line 8. In Column B, subtract line 9 from line 8 . . . . .	<b>10</b>			
<b>11</b> 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 19.</b> (Qualified performing artists and individuals with disabilities, see the 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
12	Enter the date vehicle was placed in service . . . . .	/ /	/ /
13	Total miles vehicle was driven during 1993 . . . . .	miles	miles
14	Business miles included on line 13 . . . . .	miles	miles
15	Percent of business use. Divide line 14 by line 13 . . . . .	%	%
16	Average daily round trip commuting distance . . . . .	miles	miles
17	Commuting miles included on line 13 . . . . .	miles	miles
18	Other personal miles. Add lines 14 and 17 and subtract the total from line 13. . . . .	miles	miles
19	Do you (or your spouse) have another vehicle available for personal purposes? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
20	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		
21a	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
21b	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.)

22	Multiply line 14 by 28¢ (.28). Enter the result here and on line 1. (Rural mail carriers, see instructions.) . . . . .	22	
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**Section C.—Actual Expenses**

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

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

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