Form **2106**

Department of the Treasury
Internal Revenue Service

Employee Business Expenses

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form2106* for instructions and the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	**Social security number**

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

			Column A Other than meals	**Column B** Meals
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	**1**		
2	Parking fees, tolls, and transportation, including trains, buses, etc., that **didn't** involve overnight travel or commuting to and from work	**2**		
3	Travel expense while away from home overnight, including lodging, airfare, car rental, etc. **Don't** include meals	**3**		
4	Business expenses not included on lines 1 through 3. **Don't** include meals	**4**		
5	Meals expenses (see instructions)	**5**		
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	**6**		

Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7	**Reimbursements** received from employer. **Include reimbursements** reported in box 12 of Form W-2 with code L. **Do not** include amounts reported in box 1 of Form W-2. (See instructions.)	**7**		

Step 3 Figure Expenses To Deduct

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, 1040-SR, or 1040-NR, line 1a	**8**		
	Note: If **both columns** of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	**9**		
10	Add the amounts on line 9 for both columns and enter the total here. Also enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return	**10**		

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service	11	/ /	/ /
12 Total miles the vehicle was driven during 2026	12	miles	miles
13 Business miles included on line 12	13	miles	miles
14 Percent of business use. Divide line 13 by line 12	14	%	%
15 Average daily roundtrip commuting distance	15	miles	miles
16 Commuting miles included on line 12	16	miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18 Was your vehicle available for personal use during off-duty hours?		☐ Yes ☐ No	
19 Do you (or your spouse) have another vehicle available for personal use?		☐ Yes ☐ No	
20 Do you have evidence to support your deduction?		☐ Yes ☐ No	
21 If "Yes," is the evidence written?		☐ Yes ☐ No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 72.5 cents (0.725) (January 1–June 30) and 76 cents (0.76) (July 1–December 31). Enter the result here and on line 1	22	

Section C—Actual Expenses

			(a) Vehicle 1		(b) Vehicle 2	
23	Gasoline, oil, repairs, vehicle insurance, etc.	23				
24a	Vehicle rentals	24a				
24b	Inclusion amount (see instructions)	24b				
24c	Subtract line 24b from line 24a	24c				
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2; see instructions)	25				
26	Add lines 23, 24c, and 25	26				
27	Multiply line 26 by the percentage on line 14	27				
28	Depreciation (see instructions)	28				
29	Add lines 27 and 28. Enter total here and on line 1	29				

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1		(b) Vehicle 2	
30	Enter cost or other basis. See instructions	30				
31	Enter section 179 deduction and special allowance. See instructions	31				
32	Multiply line 30 by line 14. See instructions if you claimed the section 179 deduction or special allowance	32				
33	Enter depreciation method and percentage. See instructions	33				
34	Multiply line 32 by the percentage on line 33. See instructions	34				
35	Add lines 31 and 34	35				
36	Enter the applicable limit explained in the line 36 instructions	36				
37	Multiply line 36 by the percentage on line 14	37				
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38				