

Unreimbursed Business/Employment Expense Sheet (2106)

Business the Expenses Occurred In: _____

Vehicle Expenses:

Mileage Driven for Business Purposes: _____

Fuel:	Oil:
Repairs:	Insurance:
Registration:	License:
Rental/Lease Fees:	Safety/Protective Costs:
Original Cost/FMV:	Prior Depreciation:
Add. Expenses:	

Using Actual Expenses or Standard Mileage Rate (57.5 cents/mile)? Actual Standard

Travel Costs:

Parking Fees/Tolls:	Airfare:
Car Rental:	Lodging:
Passport Fees:	Incidental Expenses*:

*Incidental Expenses are fees and tips given to porters, valets, baggage carriers, staff, etc. If you don't have actual expenses, you can take \$5/day for every day you do **NOT** use the Standard Meal Allowance.

Meals & Entertainment Expenses:

M&E Away from Home:	M&E Costs, Other:
Standard Meal Rate*:	Days Claiming Standard:
Subject to DOT service hours?: Yes No	Days spent On-the-Road (OTR):
List of Locations Traveled To:	

*The Standard Meal Rate for most people is **\$52/day**. Truck drivers get **\$59/day**. Some areas have higher costs (like major urban centers or foreign locations). Your preparer can identify those costs. Do **NOT** calculate the 50% or 80% rate above. Put the full amount so your preparer can handle the calculations.

Business Expenses:

Tools:	Safety/Protective Equipment:
Business Supplies:	Phys. Exams:
Licensing/Cert. Fees:	Req. Insurance Premiums:
Work Clothing*:	Laundry*:
Union/Organization Dues:	Subs. to Trade/Business Mags:
Expenses for Job-Searches:	Resumé Printing Expenses:
Education Classes**:	Other Fees:
Add. Expenses:	

*Work clothing that is deductible must be **ONLY** for work. It cannot be suitable for outside-of-work wear.

**Education is only deductible if it is not *just the minimum* required education, and it is *required* to keep your job, title, or level of salary.

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Business Expenses (Cont.):

Any equipment that needs depreciating?: Yes No

Equipment:	Cost/FMV/Basis:	Prior Dep.:
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Use your home for business?: Yes No

Area Used for Business:	
Total Area of Home:	
Casualty Losses (Theft, Damage):	Mortgage Interest:
Real Estate Taxes:	Insurance:
Rent:	Repairs/Maintenance:
Utilities:	Other Expenses:
Home Cost/Basis/FMV:	Prior Dep.:

Amount of Reimbursement (if any) Received from Employer: _____

Common Questions/Concerns/Information:

- All expenses must be **Ordinary** (Common and accepted in your line of work) and **Necessary** (They must be required for you to keep your job, your title, or current level of salary/pay).
- Expenses are only useful if you itemize, for most professions.
- Claiming Vehicle Expenses must use either the Actual Cost or Standard Mileage Rate, whichever you used first. No mix-and-match in current year, or from year to year.
- Ministers must have their total expenses reduced before deducting. The tax preparer will handle this calculation.
- Armed Force Reservists can deduct only the costs incurred for travel in excess of 100 miles in connection with their duties.
- Local/Government Officials paid on a fee basis can deduct business expenses regardless of itemizing
- Performing Artists may be able to deduct expenses and/or receive credits under special rules. Ask your tax preparer if you qualify.
- Disabled/Impaired individuals can deduct expenses related to attendant care or physical assistance and improvements used to facilitate their employment.