

# Employee Business Expenses

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040-T.

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 . . . . .	1			
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel . . . . .	2			
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	3			
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	4			
5 Meals and entertainment expenses (see instructions) . . . . .	5			
6 <b>Total expenses.</b> 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 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 1 of Form W-2. Include any amount reported under code "L" in box 13 of your Form W-2 (see instructions) . . . . .	7			
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**STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040) or Form 1040-T, Section B**

8 Subtract line 7 from line 6 . . . . .	8			
<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, or Form 1040-T, line 1.				
9 In Column A, enter the amount from line 8 (if zero or less, enter -0-). In Column B, multiply the amount on line 8 by 50% (.50) . . . . .	9			
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20, or Form 1040-T, Section B, line n.</b> (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.) . . . . . ▶	10			

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

**Section A.—General Information**

		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date vehicle was placed in service . . . . .	/ /	/ /
12	Total miles vehicle was driven during 1995 . . . . .	miles	miles
13	Business miles included on line 12 . . . . .	miles	miles
14	Percent of business use. Divide line 13 by line 12 . . . . .	%	%
15	Average daily round trip commuting distance . . . . .	miles	miles
16	Commuting miles included on line 12 . . . . .	miles	miles
17	Other personal miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	miles	miles
18	Do you (or your spouse) have another vehicle available for personal purposes? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
19	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		
20	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
21	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 13 by 30¢ (.30). 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 14 . . . . .								
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 14 (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 14 . . . . .								
38	Enter the <b>smaller</b> of line 35 or line 37. Also, enter this amount on line 28 above . . . . .								