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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number : : :
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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
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	<b>1</b>	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<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 instructions) . . . . .		
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 . . . . .	<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 Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 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. 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, line 7 . . . . .	<b>8</b>	
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot 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, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.) . . . . .	<b>9</b>	
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.</b> (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶	<b>10</b>	

**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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	/ /	/ /
<b>12</b>	Total miles the vehicle was driven during 2004 . . . . .	miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	%	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	miles	miles
<b>18</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

<b>22</b>	Multiply line 13 by 37.5¢ (.375) . . . . .	<b>22</b>	
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**Section C—Actual Expenses**

		(a) Vehicle 1		(b) Vehicle 2	
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .				
<b>24a</b>	Vehicle rentals . . . . .				
<b>24b</b>	b Inclusion amount (see instructions) . . . . .				
<b>24c</b>	c Subtract line 24b from line 24a . . . . .				
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .				
<b>26</b>	Add lines 23, 24c, and 25 . . . . .				
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .				
<b>28</b>	Depreciation. Enter amount from line 38 below . . . . .				
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .				

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