

Employee Business Expenses

Tax Payer Name: _____ **Social Security Number:** _____

- With the exception of Military Reservists, most employee expenses are limited to an amount exceeding 2% of your AGI. Additionally, it is possible you will not benefit from claiming your expenses on your federal return if you are subject to the Alternative Minimum Tax.
- The following interstate transportation workers fall under the Amtrak Act and may be entitled to additional special tax deductions:
 - Interstate truck drivers
 - Flight crew
 - Cruise ship crew
 - Railroad employees

If work in the transportation industry, be sure to complete the Travel Expense Worksheet.

- Do NOT include any expenses reimbursed by your employer under an accountable plan.
- If your employer give you an expense or car allowance and you are not required to report your expenses to your employer, you are working under a non-accountable plan. If you work under a non-accountable plan, enter all your expenses.

Information about your self-employment or business activity
This Employee Expense Organizer belongs to: Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/>
Enter the amount (if any) of expenses that were reimbursed by your employer?

Business Expenses		Business Expenses	
Advertising, business cards	\$	Supplies and small tools <i>(Do not include equipment purchases – See Depreciation)</i>	\$
Depreciation <i>(See Asset Worksheet)</i>	\$	Gifts <i>(Your gift deduction is limited to a maximum of \$25 per year to any individual)</i>	\$
Professional Licenses and Fees	\$	Travel <i>(See Travel Expenses)</i>	\$
Legal, accounting, and other professional services	\$	Local meals and entertainment	\$
Office expense <i>(Do not include equipment purchases – see depreciation)</i>	\$	Utilities <i>(Do not include home office utility expenses)</i>	\$
Rent or Lease <i>(vehicles, machinery, and equipment)</i>	\$	Cell phone <i>(100% of charges)</i>	\$
Parking & tolls <i>(Do not include amounts paid for parking t or commuting to your main job location. These are non-deductible commute expenses.)</i>	\$	Business Use %	%
Repairs and maintenance	\$	Telephone expense <i>(You may claim business features and cost of 2nd phone line. Do not include cost of main home phone line)</i>	\$
Rent (office, leasehold, storage)	\$	Insurance (other than health)	\$
Professional continuing education <i>(You may claim educational expenses if they are related to your current line of work and do not qualify you for a new occupation.)</i>	\$	Internet service	\$
		Other expenses (List below):	\$

Travel Expense Worksheet**Meal Per Diem (Important facts)**

- For each day you traveled away from home for business outside your metro area you may choose between claiming the actual cost of your meals or a daily per diem amount.
- The daily per diem amount varies depending on the city and country you traveled to. To calculate the per diem you are entitled to claim, you will need to provide us with a detailing of each city you traveled to during the year and the number of days you were in each city.
- You can alternate your meal expense method between “actual” and “per diem” for each business trip however you may not use both per diem and actual for the same business trip.
- You may claim partial per diem if you traveled outside your metro area for less than a full day.

City visited (for meal per diem)	# of days in city	City visited (for meal per diem)	# of days in city
Airfare	\$	Bus, train, taxi	\$
Lodging	\$	Park & tolls	\$
Entertainment	\$	Other travel (<i>describe below</i>)	\$
Meals – actual receipts <i>(Do not include cost of meals where you are claiming the daily per diem rate)</i>	\$		

Business Use of Automobile

If you used your automobile for active conduct of your business, you can claim expenses for business use of your vehicle. You must have proof of business use in the form of a mileage log or a written calendar unless you can show your vehicle was 100% business use.

You may be eligible to claim a standard mileage rate or claim actual operational expenses for your vehicle in either case; you must maintain written records to support your deduction.

Provide the following information for each vehicle you use in your business

Purchase price of vehicle
Description (<i>Model and year of vehicle</i>)
Date vehicle was first used in your business
For this tax year only, enter the number of miles your vehicle was used for: Business miles (not including commute miles) Commuting miles All other personal-use miles
Interest paid on auto loan used to purchase this vehicle
Do you have another vehicle available for personal use? Y / N
Was your vehicle available for use during off hours? Y / N
Do you have evidence to support business-use of your vehicle? Y / N
If “Yes”, is the evidence written in a form of a log or calendar? Y / N

Automobile Expenses

(list these expenses if you are NOT claiming the standard mileage rate)

Garage rent	\$	Repairs	\$
Gas	\$	Tires	\$
Insurance	\$	Tolls	\$
Licenses	\$	Registration fees	\$
Oil	\$	Other expenses (list):	\$
Parking fees	\$		\$
Lease payments	\$		\$

Travel Expense Worksheet

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Airfare	\$	Bus, train, taxi	\$
Lodging	\$	Parking & tolls	\$
Entertainment	\$	Other travel	\$
Meals – actual receipts (Do not include cost of meals where you are claiming the daily per diem rate)	\$		

Depreciation

- You must report the purchase and disposition of all assets you used in your business.
- For each asset bought or sold, provide the following information:

Asset purchased listing			Assets sold or disposed of listing		
Description	Date Bought	Cost	Description	Disposition date	Sales prices

If you used a portion of your home for business use please fill out that form.