## **Employee Business Expenses**

► See separate instructions.

Attach to Form 1040.

2001 Attachment Sequence No. 54 Social security number

OMB No. 1545-0139

Your name

Occupation in which you incurred expenses

## Part I Employee Business Expenses and Reimbursements

			Column A	Column B	
Ste	p 1 Enter Your Expenses		Other Than Meals	Meals and	
			and Entertainment	Entertainment	
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1			
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	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. Do not 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 Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer t	hat were <b>not</b>	
reported to you in box 1 of Form W-2. Include any rein reported under code "L" in box 12 of your Form		
instructions)	·   _	

## 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			
	Note: If both columns 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 by 60% (.60) instead of 50%. For details, see instructions.)			
10	Add the amounts on line 9 of both columns and enter the total here. <b>A Schedule A (Form 1040), line 20.</b> (Fee-basis state or local governm performing artists, and individuals with disabilities: See the instruction where to enter the total.)	nent officials, qualified ns for special rules on	10	

For Paperwork Reduction Act Notice, see instructions.

V/////X

Form	2106	(2001)	(Rev.	3-2002)
------	------	--------	-------	---------

Page 🖌
--------

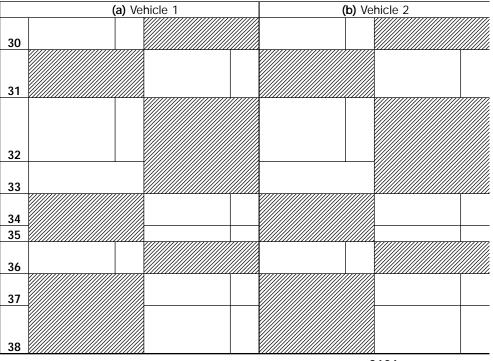
Pa	rt II Vehicle Expenses				
	ction A—General Information (You must complete this section if you claiming vehicle expenses.)		(a) Vehicle 1	<b>(b)</b> Veh	icle 2
11	Enter the date the vehicle was placed in service	11		/	/
12	Total miles the vehicle was driven during 2001		miles		miles
13	Business miles included on line 12		miles		miles
14	Percent of business use. Divide line 13 by line 12		%		%
15	Average daily 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	Do you (or your spouse) have another vehicle available for personal use? .			🗌 Yes	🗌 No
19	Was your vehicle available for personal use during off-duty hours?			🗌 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 341/2¢ (.345)						22		
Section C—Actual Expenses			(a) Vehicle 1			(b) Vehicle 2			
23	Gasoline, oil, repairs, vehicle insurance, etc.	23							
24a	Vehicle rentals	24a							
b	Inclusion amount (see instructions)	24b						<u> </u>	<u>/////////////////////////////////////</u>
с	Subtract line 24b from line 24a	24c							
25 26	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) Add lines 23, 24c, and 25	25 26							
27	Multiply line 26 by the percentage on line 14	27							
28	Depreciation. Enter amount from line 38 below	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.)

				(u) vc	
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 limit from the table in the line 36 instructions	36			
37	Multiply line 36 by the percentage on line 14	37			
38	Enter the <b>smaller</b> of line 35 or line 37. Also enter this amount on line 28 above	38			
			<u> </u>		



Form **2106** (2001) (Rev. 3-2002)