

▶ See separate instructions.

▶ Attach to Form 1040.

Your name	Social security number	Occupation in which expenses were incurred
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Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29	1	
2 Parking fees, tolls, and local transportation, including train, bus, etc.	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not 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 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5.	6	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 not reported to you in Box 10 of Form W-2. Include any amount reported under code "L" in Box 17 of your Form W-2. (See instructions.)	7	
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STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6	8	
Note: If both columns of line 8 are zero, stop here . If Column A is less than zero, report the amount as income and enter -0- on line 10, Column A. See the instructions for how to report.		
9 Enter 20% (.20) of line 8, Column B	9	
10 Subtract line 9 from line 8	10	
11 Add the amounts on line 10 of both columns and enter the total here. Also enter the total on Schedule A (Form 1040), line 19. (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.) ▶		11

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

Section A.—General Information

		(a) Vehicle 1	(b) Vehicle 2
12	Enter the date vehicle was placed in service	/ /	/ /
13	Total mileage vehicle was used during 1991	miles	miles
14	Miles included on line 13 that vehicle was used for business	miles	miles
15	Percent of business use (divide line 14 by line 13)	%	%
16	Average daily round trip commuting distance	miles	miles
17	Miles included on line 13 that vehicle was used for commuting	miles	miles
18	Other personal mileage (add lines 14 and 17 and subtract the total from line 13)	miles	miles
19	Do you (or your spouse) have another vehicle available for personal purposes? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
20	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		
21a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No		21b 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 14 by 27.5¢ (.275). 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		
24b	b Inclusion amount		
24c	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 15		
28	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 15. (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 15		
38	Enter the smaller of line 35 or line 37. Also enter the amount on line 28 above		