2106 Form Department of the Treasury Internal Revenue Service (99)

## **Employee Business Expenses**

Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

OMB No. 1545-0074 20 3 Attachment 129 Sequence No.

Your name

Occupation in which you incurred expenses Social security number

Pa	rt	

**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. (Rural mail carriers: See instructions.)	1			
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work .	2			
<b>3</b> 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			
<ul> <li>5 Meals and entertainment expenses (see instructions)</li> <li>6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5</li></ul>	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 that were not	
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)	7

## Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

For	Paperwork Reduction Act Notice, see your tax return instructions.		Cat. No. 11700N		Form <b>2106</b> (2013)
10	Add the amounts on line 9 of both columns and enter the total here <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040N)</b> reservists, qualified performing artists, fee-basis state or local governme with disabilities: See the instructions for special rules on where to enter t	S   S			
9	your return.	9			
	<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				
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 (or on Form 1040NR, line 8)	8			

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Part								
	on A—General Information (You mu aiming vehicle expenses.)	st coi	mplete this section if y	/ou		(a) Vehicle 1	<b>(b)</b> Vel	hicle 2
11	Enter the date the vehicle was place	ed in s	service		11	/ /	/	/
12	Total miles the vehicle was driven d				12	miles		miles
13	Business miles included on line 12	-			13	miles		miles
14	Percent of business use. Divide line				14	%		%
15	Average daily roundtrip commuting				15	miles		miles
16	Commuting miles included on line 1				16	miles		miles
17	Other miles. Add lines 13 and 16 an				17	miles		miles
18	Was your vehicle available for perso						Yes	
19	Do you (or your spouse) have anoth						☐ Yes	
20	Do you have evidence to support yo						☐ Yes	
21	If "Yes," is the evidence written?						☐ Yes	
Sectio	on B-Standard Mileage Rate (Se							
22	Multiply line 13 by 56.5¢ (.565). Ente					22		
Secti	on C-Actual Expenses		(a) Ve	hicle 1			ehicle 2	
23	Gasoline, oil, repairs, vehicle							
	insurance, etc	23						
24a	Vehicle rentals	24a						
b	Inclusion amount (see instructions) .	24b		1			-	
с	Subtract line 24b from line 24a .	24c						
25	Value of employer-provided vehicle							
	(applies only if 100% of annual							
	lease value was included on Form							
	W-2-see instructions)	25						
26	Add lines 23, 24c, and 25	26				-		
27	Multiply line 26 by the percentage					-		
	on line 14	27						
28	Depreciation (see instructions) .	28				-		
29	Add lines 27 and 28. Enter total					-		
	here and on line 1	29						
Sectio	on D-Depreciation of Vehicles (Us	e this	section only if you o	wned the vehi	cle and	are completing Secti	on C for the	vehicle.)
			(a) Vehi				ehicle 2	
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							
02	instructions if you claimed the							
	section 179 deduction or special							
	allowance).	32						
33	Enter depreciation method and			1			-	
	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 applicable limit explained							
	in the line 36 instructions	36						
37	Multiply line 36 by the percentage							
	on line 14	37						
20								
38	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37,							
	enter the amount from line 35.							
	Also enter this amount on line 28							
	above	38						
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