

EXHIBIT 2.A. - FORM 2106

1000-1105

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Form **2106**

Employee Business Expenses

OMB No. 1545-0045

▶ See separate instructions.

2001

Department of the Treasury
Internal Revenue Service 999

▶ Attach to Form 1040.

e-filed
Form 2106 54Your name
JOE OFFICIALOccupation (use only if you incurred expenses)
SPORTS OFFICIALSocial security number
123-45-6789**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 22c or line 28. (Round real carfare. See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or contributing to and from work	2 500.00	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3 450.00	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4 395.00	
5 Meals and entertainment expenses (see instructions)	5	30.00
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 1,345.00	30.00

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 13 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. 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	8 1,345.00	30.00
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and check 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 66% (.66) instead of 50%. For more details, see instructions.)	9 1,345.00	15.00
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Free-lance state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	▶ 10	1,360.00

For Paperwork Reduction Act Notice, see instructions.

Form 2106 2001