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**Employee Business Expenses**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

|           |   |                        |
|-----------|---|------------------------|
| Your name | Occupation in which you incurred expenses | Social security number |
|-----------|---|------------------------|

**Part I Employee Business Expenses and Reimbursements**

|  | Column A<br>Other Than Meals<br>and Entertainment | Column B<br>Meals and<br>Entertainment |
|--|---|--|
| <b>Step 1 Enter Your Expenses</b>  |   |  |
| 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>didn't</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>Don't</b> include meals and entertainment. . . . .       | 3   |  |
| 4 Business expenses not included on lines 1 through 3. <b>Don't</b> 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 weren't 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 <b>weren't</b> 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)**

|   |    |  |
|---|----|--|
| 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  |  |
| <b>Note:</b> If <b>both columns</b> of line 8 are zero, you can't 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% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.) . . . . .   | 9  |  |
| 10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7).</b> (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . ▶ | 10 |  |

**Part II Vehicle Expenses**

**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

|           |  | (a) Vehicle 1                | (b) Vehicle 2               |
|-----------|--|------------------------------|-----------------------------|
| <b>11</b> | Enter the date the vehicle was placed in service . . . . .                         | <b>11</b>                    |                             |
| <b>12</b> | Total miles the vehicle was driven during 2016 . . . . .                           | <b>12</b> miles              | miles                       |
| <b>13</b> | Business miles included on line 12 . . . . .                                       | <b>13</b> miles              | miles                       |
| <b>14</b> | Percent of business use. Divide line 13 by line 12 . . . . .                       | <b>14</b> %                  | %                           |
| <b>15</b> | Average daily roundtrip commuting distance . . . . .                               | <b>15</b> miles              | miles                       |
| <b>16</b> | Commuting miles included on line 12 . . . . .                                      | <b>16</b> miles              | miles                       |
| <b>17</b> | Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .     | <b>17</b> miles              | miles                       |
| <b>18</b> | Was your vehicle available for personal use during off-duty hours? . . . . .       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>19</b> | Do you (or your spouse) have another vehicle available for personal use? . . . . . | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>20</b> | Do you have evidence to support your deduction? . . . . .                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>21</b> | If "Yes," is the evidence written? . . . . .                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

|           |   |           |  |
|-----------|---|-----------|--|
| <b>22</b> | Multiply line 13 by 54¢ (0.54). Enter the result here and on line 1 . . . . . | <b>22</b> |  |
|-----------|---|-----------|--|

**Section C—Actual Expenses**

|            |   | (a) Vehicle 1 | (b) Vehicle 2 |
|------------|---|---------------|---------------|
| <b>23</b>  | Gasoline, oil, repairs, vehicle insurance, etc. . . . .   | <b>23</b>     |               |
| <b>24a</b> | Vehicle rentals . . . . .   | <b>24a</b>    |               |
| <b>b</b>   | Inclusion amount (see instructions) . . . . .   | <b>24b</b>    |               |
| <b>c</b>   | Subtract line 24b from line 24a . . . . .   | <b>24c</b>    |               |
| <b>25</b>  | Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . . | <b>25</b>     |               |
| <b>26</b>  | Add lines 23, 24c, and 25. . . . .  | <b>26</b>     |               |
| <b>27</b>  | Multiply line 26 by the percentage on line 14 . . . . .   | <b>27</b>     |               |
| <b>28</b>  | Depreciation (see instructions) . . . . .   | <b>28</b>     |               |
| <b>29</b>  | Add lines 27 and 28. Enter total here and on line 1 . . . . .   | <b>29</b>     |               |

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

|           |  | (a) Vehicle 1 | (b) Vehicle 2 |
|-----------|--|---------------|---------------|
| <b>30</b> | Enter cost or other basis (see instructions) . . . . .   | <b>30</b>     |               |
| <b>31</b> | Enter section 179 deduction and special allowance (see instructions) . . . . .   | <b>31</b>     |               |
| <b>32</b> | Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .  | <b>32</b>     |               |
| <b>33</b> | Enter depreciation method and percentage (see instructions) . . . . .  | <b>33</b>     |               |
| <b>34</b> | Multiply line 32 by the percentage on line 33 (see instructions) . . . . .   | <b>34</b>     |               |
| <b>35</b> | Add lines 31 and 34 . . . . .  | <b>35</b>     |               |
| <b>36</b> | Enter the applicable limit explained in the line 36 instructions . . . . .   | <b>36</b>     |               |
| <b>37</b> | Multiply line 36 by the percentage on line 14 . . . . .  | <b>37</b>     |               |
| <b>38</b> | 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 . . . . . | <b>38</b>     |               |