

▶ See separate instructions.

▶ Attach to Form 1040.

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

Part I Employee Business Expenses and Reimbursements

| | Column A Other Than Meals and Entertainment | | Column B Meals and Entertainment | |
|---|---|--|--|--|
| STEP 1 Enter Your Expenses | | | | |
| 1 Vehicle expense from line 22 or line 29 | 1 | | | |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work . . . | 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 | | | |

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 | | | |
|--|---|--|--|--|

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 on Form 1040, line 7. | | | | |
| 9 In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). If either column is zero or less, enter -0- in that column | 9 | | | |
| 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. (Fee-basis 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 | | | |

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

Section A—General Information

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|----|---|--|---------------|
| 11 | Enter the date vehicle was placed in service | / / | / / |
| 12 | Total miles vehicle was driven during 1997 | 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 round trip commuting distance | miles | miles |
| 16 | Commuting miles included on line 12 | miles | miles |
| 17 | Other miles. Add lines 13 and 16 and subtract the total from line 12 | miles | miles |
| 18 | Do you (or your spouse) have another vehicle available for personal purposes? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 19 | 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 | | |
| 20 | Do you have evidence to support your deduction? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 21 | 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 13 by 31½¢ (.315). Enter the result here and on line 1. (Rural mail carriers, see instructions.) | 22 | | |
|----|--|----|--|--|

Section C—Actual Expenses

| | | (a) Vehicle 1 | | | | (b) Vehicle 2 | | | |
|-----|---|---------------|--|--|--|---------------|--|--|--|
| 23 | Gasoline, oil, repairs, vehicle insurance, etc. | | | | | | | | |
| 24a | Vehicle rentals | | | | | | | | |
| b | Inclusion amount (see instructions) | | | | | | | | |
| 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 14 | | | | | | | | |
| 28 | Depreciation. 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 14 (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 limit from the table in the line 36 instructions | | | | | | | | |
| 37 | Multiply line 36 by the percentage on line 14 | | | | | | | | |
| 38 | Enter the smaller of line 35 or line 37. Also, enter this amount on line 28 above | | | | | | | | |

