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Form	Ζ		0

Employee Business Expenses

See separate instructions.

Department of the Treasury Internal Revenue Service (99)

Your name

Attach to Form 1040.

Sequence No. 54

Occupation in which you incurred expenses

Part I **Employee Business Expenses and Reimbursements**

STEP 1 Enter Your Expenses	Column AColumn BOther Than Meals and EntertainmentMeals and Entertainment	Meals and			
 Vehicle expense from line 22 or line 29 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 4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment 	3				
 5 Meals and entertainment expenses (see instructions) 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					
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STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

For	Paperwork Reduction Act Notice, see instructions.	Са	t. No. 11700N			Form 2106	(1997)
10	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 20. (Fee-basis state or local gove performing artists, and individuals with disabilities: See the instru- where to enter the total.)	ernme ctions	nt officials, qualif for special rules	ied on	10		
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					
	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.						
8	Subtract line 7 from line 6	8					

OMB No. 1545-0139

Attachment

Social security number

13 Business miles included on line 12 13 miles miles 14 Percent of business use. Divide line 13 by line 12 14 % % 15 miles miles miles miles 16 commuting miles included on line 12 17 miles miles 18 Do you (ar your spouse) have another vehicle available for personal purposes? 18 No No Not applicable 20 Do you have evidence to support your deduction? 17 miles miles miles 20 Do you have evidence written? Yes No Not applicable 20 Do you have evidence written? Yes No Not applicable 21 If "Yes," is the evidence written? Yes No Not applicable 22 Multiphyline 13 by 31½ (315). Enter the result here and on line 1. (Rural mail carriers, see 12 12 12 23 Gasoline, oil, repairs, wehice instructions) 24a 14 16 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10	Form	2106 (1997)									Page 2
11 Enter the date webicle was driven during 1997 12 miles miles </th <td>Par</td> <td>t II Vehicle Expenses (Se</td> <td>e inst</td> <td>ructions to find</td> <td>d out</td> <td>which section</td> <td>s to</td> <td>complete.)</td> <td></td> <td></td> <td></td>	Par	t II Vehicle Expenses (Se	e inst	ructions to find	d out	which section	s to	complete.)			
12 Total miles vehicle was drived during 1997 12 miles miles miles miles miles 13 Business miles included on line 12 13 miles	Sec	tion A—General Information						(a) Vehicle 1		(b) Vehic	le 2
12 Telat miles vehicle was driven during 1997 12 miles	11	Enter the date vehicle was place	d in se	ervice			11			/	/
13 Business miles included on line 12 13 miles miles 14 Percent of business use. Divide line 13 by line 12 14 % % 15 Average daily round tip commuting distance 15 miles miles 16 Ommuting miles included on line 12 16 miles miles 16 Do you for your spouse) have another vehicle available for personal purposes? Ves No No No Not applicable 20 Do you have evidence to support your deduction? Ves No No No No tapplicable 20 Do you have evidence to support your deduction? Ves No	12							n	niles		miles
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15 Average doily round trip commuting distance 15 miles miles 16 Commuting miles included on line 12 16 miles miles miles 17 Other miles. Add lines 13 and 16 and subtract the total from line 12 17 miles miles miles 18 Do you (or your spouse) have another vehicle available for personal purposes? Ves No Not applicable 20 Do you have evidence to support your deduction? Ves No Not applicable 20 Do you have evidence written? Ves No Ves No 21 If 'Yes,' is the evidence written? Ves No Section CActual Expenses (a) Vehicle 1 (b) Vehicle 2 23 Gasoline, oil, repairs, vehicle insurance, etc. 24 Vehicle romaint se instructions) 246 Vehicle romaint se instructions 246 Vehicle romaint se instructions) 240 Vehicle romaint se instructions 241 Vehicle romaint se instructions) 242 Vehicle romaint se instructions) 241 Vehicle romaint se instructions 242 Vehicle romaint se instructions) 241 Vehicle romaint se instructions) 242 Vehicle romaint se instructions) <	14	Percent of business use. Divide	line 13	by line 12 .			14		%		%
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17 Other miles. Add lines 13 and 16 and subtract the total from line 12	16							n	niles		miles
19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? Yes No No tapplicable 20 Do you have evidence to support your deduction?	17							n	niles		miles
20 Do you have evidence to support your deduction?	18	Do you (or your spouse) have an	other	vehicle available	for p	personal purpose	es?.			. 🗌 Yes	🗌 No
21 If 'Yes,' is the evidence written?	19	If your employer provided you with a	vehicle	e, is personal use	durinç	g off-duty hours pe	ermitte	d? 🗌 Yes 🗌] No	□ Not ap	plicable
Section B—Standard Mileage Rate (Use this section only if you own the vehicle.) 22 Multiply line 13 by 31%4 (315). Enter the result here and on line 1. (Rural mail carriers, see instructions). 2 23 Gasoline, oil, repairs, vehicle insurance, etc. 23 24 Vehicle 1 (b) Vehicle 2 23 Gasoline, oil, repairs, vehicle insurance, etc. 24a 24a 24b 24a 24a 24b 24a 25 Vehicle rentals 24b 25 Value of employer-provided vehicle (applies only if 10% of annual lease value was included on form W-2-see instructions) 25 26 26 27 27 Multiply line 26 by the percentage on line 14 27 28 29 26 29 20 21 20 21 24 21 22 24 22 25 26 27 28 27 28 27 29 28 29 20 20 Enter obst or other basis (see instructions) 29 30 Enter obst or other basis (see instructions) 31	20	Do you have evidence to suppor	t your	deduction?	•					. 🗌 Yes	∐ No
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