

# Unreimbursed Employee Business Expenses

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/Form2106EZ](http://www.irs.gov/Form2106EZ) for the latest information.

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

**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2017.

**Caution:** You can use the standard mileage rate for 2017 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

1 Complete Part II. Multiply line 8a by 53.5¢ (0.535). Enter the result here . . . . .	<b>1</b>	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Don't</b> include meals and entertainment . . . . .	<b>3</b>	
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals and entertainment . . . . .	<b>4</b>	
5 Meals and entertainment expenses: \$ _____ × 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.)	<b>5</b>	
6 <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	<b>6</b>	

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ \_\_\_\_\_

8 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

9 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No

10 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No

11a Do you have evidence to support your deduction? . . . . .  Yes  No

b If "Yes," is the evidence written? . . . . .  Yes  No

For Paperwork Reduction Act Notice, see your tax return instructions.