



# Employee Business Expenses SF-2106

YEAR \_\_\_\_\_

| Identification and Information |  |                       |                 |
|--------------------------------|--|-----------------------|-----------------|
| PLEASE<br>TYPE OR<br>PRINT     | First Name, initial _____                        |                       | Last Name _____ |
|                                | Your Social Security number _____                |                       |                 |
|                                | Occupation in which expenses were incurred _____ |                       |                 |
| Employer's<br>Name             | _____  | Employer's<br>Address | _____           |

**Ordinary, necessary, reasonable and unreimbursed expenses paid or incurred by an individual in connection with the performance of services as an employee may be deducted from gross income to the extent the expenses are applicable to Springfield taxable income. (You must have receipts and records.)**

**EXPENSES ARE LIMITED TO THE FOLLOWING:**

- 1 a. Fares for airplane, boat, bus, taxicab, train, parking fees, tolls etc. \$ \_\_\_\_\_
- b. Lodging \$ \_\_\_\_\_
- c. Meals: Total \$ \_\_\_\_\_ x \* \_\_\_\_\_% \$ \_\_\_\_\_
- \* Federal applicable percentage for this year
- d. Total number of days away from your tax home \_\_\_\_\_

(add lines 1a, 1b, and 1c) 1 \$ \_\_\_\_\_

- 2 Expenses as an **outside** salesperson.  
(DO NOT INCLUDE AUTO EXPENSES HERE)

Description:

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

2 \$ \_\_\_\_\_

- 3 Business use of personal auto from page 2, line 17 or line 25.

3 \$ \_\_\_\_\_

- 4 Reimbursement received from your employer that is included in your W-2 income.

Description:

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

4 \$ \_\_\_\_\_

- 5 Adjustment:

Less all reimbursements not included in the W-2's.

< 5 \$ \_\_\_\_\_ >

- 6 Total business expense deduction:

Add lines 1, 2, 3 and 4, less line 5

Enter this amount on the Springfield SF-1040 form, page 1, line 20

6 \$ \_\_\_\_\_

**General Information**

|   | (a) Vehicle 1 | (b) Vehicle 2  |
|---|---------------|----------------|
| 6 Enter the date vehicle was placed in service  |               |                |
| 7 Total miles vehicle was driven during year  | miles         | miles          |
| 8 Business miles included on line 7   | miles         | miles          |
| 9 Percent of business use. Divide line 8 by line 7  | %             | %              |
| 10 Average daily round trip commuting distance  | miles         | miles          |
| 11 Commuting miles included on line 7   | miles         | miles          |
| 12 Other personal miles. Add lines 8 and 11 and subtract the total from line 7                    | miles         | miles          |
| 13 Do you (or your spouse) have another vehicle available for personal purposes?                  | Yes           | No             |
| 14 If your employer provided you with a vehicle, is personal use during off duty hours permitted? | Yes           | Not applicable |
| 15 Do you have evidence to support your deduction?  | Yes           | No             |
| 16 If "Yes" is the evidence written?  | Yes           | No             |

**Standard Mileage Rate** (Use only if you own the vehicle.)

|   |  |
|---|--|
| 17 Multiply line 8 by the federal applicable percentage for this tax year. Enter result here and on pg 1, line 3 of this form |  |
|---|--|

**Actual Expenses**

|  | (A) Vehicle 1 | (B) Vehicle 2 |
|--|---------------|---------------|
| 18 Gasoline, oil repairs, vehicle insurance, etc.  |               |               |
| 19 a Vehicle rentals   |               |               |
| b inclusion amount   |               |               |
| c Subtract line 19b from line 19a  |               |               |
| 20 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2)      |               |               |
| 21 Add lines 18, 19c and 20  |               |               |
| 22 Multiply line 21 by the percentage on line 9  |               |               |
| 23 Depreciation. Enter amount from line 34 below   |               |               |
| 24 Add lines 22 and 23. Enter total here   |               |               |
| 25 Combine line 24, Col. A (vehicle 1) and Col. B (vehicle 2), enter TOTAL here and on pg 1, line 3 of this form |               |               |

**Depreciation of Vehicle** (Use only if you own the vehicle)

|  | (A) Vehicle 1 | (B) Vehicle 2 |
|--|---------------|---------------|
| 26 Enter cost or other basis   |               |               |
| 27 Enter amount of section 179 deduction   |               |               |
| 28 Multiply line 26 by line 9  |               |               |
| 29 Enter depreciation method and percentage  |               |               |
| 30 Multiply line 28 by the percentage on line 29                                     |               |               |
| 31 Add lines 27 and 30   |               |               |
| 32 Enter the limitation amount   |               |               |
| 33 Multiply line 32 by the percentage on line 9                                      |               |               |
| 34 Enter the smaller of line 31 or line 33. Also, enter this amount on line 23 above |               |               |