

# 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.**

**2017**  
Attachment  
Sequence No. **129A**

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

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## Instructions for Form 2106-EZ

Section references are to the Internal Revenue Code.

### Future Developments

For the latest information about developments related to Form 2106-EZ and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form2106EZ](http://www.irs.gov/Form2106EZ).

### What's New

**Standard mileage rate.** The 2017 rate for business use of your vehicle is 53.5 cents (0.535) a mile.

### Purpose of Form

You can use Form 2106-EZ instead of Form 2106 to claim your unreimbursed employee business expenses if you meet all the requirements listed above Part I of the form.

### Recordkeeping

You can't deduct expenses for travel (including meals, unless you used the standard meal allowance), entertainment, gifts, or use of a car or other listed property, unless you keep records to prove the time, place, business purpose, business relationship (for entertainment and gifts), and amounts of these expenses. Generally, you must also have receipts for all lodging expenses (regardless of the amount) and any other expense of \$75 or more.

### Additional Information

For more details about employee business expenses, see the following.

- Pub. 463, Travel, Entertainment, Gift, and Car Expenses.
- Pub. 529, Miscellaneous Deductions.
- Pub. 587, Business Use of Your Home.
- Pub. 946, How To Depreciate Property.

## Specific Instructions

### Part I—Figure Your Expenses

**Line 2.** See the line 8b instructions for the definition of commuting.

**Line 3.** Enter lodging and transportation expenses connected with overnight travel away from your tax home (defined on this page). You generally can't deduct expenses for travel away from your tax home for any period of temporary employment of more than 1 year. Don't include expenses for meals and entertainment on this line. For more details, including limits, see Pub. 463.

If you didn't pay or incur meal expenses on a day you were traveling away from your tax home, you can use an optional method for deducting incidental expenses instead of keeping records of your actual incidental expenses. The amount of the deduction is \$5 a day. The term "incidental expenses"

means fees and tips given to porters, baggage carriers, hotel staff, and staff on ships. It doesn't include expenses for laundry, cleaning and pressing of clothing, lodging taxes, costs of telegrams or telephone calls, transportation between places of lodging or business and places where meals are taken, or the mailing cost of filing travel vouchers and paying employer-sponsored charge card billings. You can't use this method on any day that you use the standard meal allowance (as explained in the instructions for line 5).

**Tax home.** Generally, your tax home is your regular or main place of business or post of duty regardless of where you maintain your family home. If you don't have a regular or main place of business because of the nature of your work, then your tax home may be the place where you regularly live. If you don't fit in either of these categories, you are considered an itinerant and your tax home is wherever you work. As an itinerant, you are never away from home and can't claim a travel expense deduction. For more information about determining your tax home, see Pub. 463.

**Line 4.** Enter other job-related expenses not listed on any other line of this form. Include expenses for business gifts, education (tuition, fees, and books), home office, trade publications, etc. For details, including limits, see Pub. 463 and Pub. 529.

If you are deducting home office expenses, see Pub. 587 for special instructions on how to report these expenses.

If you are deducting depreciation or claiming a section 179 deduction, see Form 4562, Depreciation and Amortization, to figure the depreciation and section 179 deduction to enter on line 4.

Don't include on line 4 any educator expenses you deducted on Form 1040, line 23, or Form 1040NR.



*At the time these instructions went to print, the tuition and fees deduction formerly claimed on line 34 had expired. To find out if legislation extended the deduction so you can claim it on your 2017 return, go to [www.irs.gov/Extenders](http://www.irs.gov/Extenders).*



*You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863, Education Credits, for details.*

Don't include expenses for meals and entertainment, taxes, or interest on line 4. Deductible taxes are entered on Schedule A (Form 1040), lines 5 through 9; or Schedule A (Form 1040NR), line 1. Employees can't deduct car loan interest.

**Note:** If line 4 is your only entry, don't complete Form 2106-EZ unless you are claiming:

- Expenses for performing your job as a fee-basis state or local government official,
- Performing-arts-related business expenses as a qualified performing artist, or

- Impairment-related work expenses as an individual with a disability.

See the line 6 instructions below for definitions. If you aren't required to file Form 2106-EZ, enter your expenses directly on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7).

**Line 5.** Generally, you can deduct only 50% of your business meal and entertainment expenses, including meals incurred while away from home on business. If you were an employee subject to the DOT hours of service limits, that percentage is 80% for business meals consumed during, or incident to, any period of duty for which those limits are in effect.

Employees subject to the DOT hours of service limits include certain air transportation employees, such as pilots, crew, dispatchers, mechanics, and control tower operators; interstate truck operators and interstate bus drivers; certain railroad employees, such as engineers, conductors, train crews, dispatchers, and control operations personnel; and certain merchant mariners.

Instead of actual cost, you may be able to claim the standard meal allowance for your daily meals and incidental expenses (M&IE) while away from your tax home overnight. Under this method, instead of keeping records of your actual meal expenses, you deduct a specified amount, depending on where you travel. However, you must still keep records to prove the time, place, and business purpose of your travel.

The standard meal allowance is the federal M&IE rate. For most small localities in the United States, this rate is \$51 a day. Most major cities and many other localities in the United States qualify for higher rates. You can find these rates at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem).

For locations outside the continental United States, the applicable rates are published each month. You can find these rates at [www.state.gov/travel/](http://www.state.gov/travel/) and select "Travel Per Diem Allowances for Foreign Areas," under "Foreign Per Diem Rates."

See Pub. 463 for details on how to figure your deduction using the standard meal allowance, including special rules for partial days of travel and for transportation workers.

**Line 6.** If you are one of the individuals discussed below, special rules apply to deducting your employee business expenses.

**Ministers.** Before entering your total expenses on line 6, you must reduce them by the amount allocable to your tax-free allowance(s). See Pub. 517 for more information.

**Armed Forces reservist (member of a reserve component).** You are a member of a reserve component of the Armed Forces of the United States if you are in the Army, Navy, Marine Corps, Air Force, or Coast Guard Reserve; the Army National Guard of the United States; the Air National Guard of the United States; or the Reserve Corps of the Public Health Service.

If you qualify, complete Form 2106-EZ and include the part of the line 6 amount attributable to the expenses for travel more than 100 miles away from home in connection with your performance of services as a member of the reserves on Form 1040, line 24, and attach Form 2106-EZ to your return. The amount of expenses you can deduct on Form 1040, line 24, is limited to the regular federal per diem rate (for lodging, meals, and incidental expenses) and the standard mileage rate (for car expenses), plus any parking fees, ferry fees, and tolls. These reserve-related travel expenses are deductible whether or not you itemize deductions. Enter the remaining expenses from line 6 on Schedule A (Form 1040), line 21. See Pub. 463 for more information.

**Fee-basis state or local government official.** You are a qualifying fee-basis official if you are employed by a state or political subdivision of a state and are compensated, in whole or part, on a fee basis.

If you qualify, include the part of the line 6 amount attributable to expenses you incurred for services performed in that job in the total on Form 1040, line 24, and attach Form 2106-EZ to your return. These employee business expenses are deductible whether or not you itemize deductions. Enter the remaining expenses from line 6 on Schedule A (Form 1040), line 21.

**Qualified performing artist.** You are a qualified performing artist if you:

1. Performed services in the performing arts as an employee for at least two employers during the tax year,
2. Received at least \$200 each from any two of these employers,
3. Had allowable business expenses attributable to the performing arts of more than 10% of gross income from the performing arts, and
4. Had adjusted gross income of \$16,000 or less before deducting expenses as a performing artist.

In addition, if you are married, you must file a joint return unless you lived apart from your spouse for all of 2017. If you file a joint return, you must figure requirements (1), (2), and (3) separately for both you and your spouse. However, requirement (4) applies to the combined adjusted gross income of both you and your spouse.

If you meet all of the above requirements, include the part of the line 6 amount attributable to performing-arts-related expenses in the total on Form 1040, line 24 (or on Form 1040NR, line 35), and attach Form 2106-EZ to your return. Your performing-arts-related business expenses are deductible whether or not you itemize deductions. Enter the remaining expenses from line 6 on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7).

**Disabled employee with impairment-related work expenses.** Impairment-related work expenses are the allowable expenses of an individual with physical or mental disabilities for attendant care at his or her place of employment. They also include other expenses in connection with the place of employment that enable the employee to work. See Pub. 463 for details.

If you qualify, enter the part of the line 6 amount attributable to impairment-related work expenses on Schedule A (Form 1040), line 28 (or on Schedule A (Form 1040NR), line 14). These expenses aren't subject to the 2% limit that applies to most other employee business expenses. Enter the remaining expenses from line 6 on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7).

## Part II—Information on Your Vehicle

If you claim vehicle expense, you must provide certain information on the use of your vehicle by completing Part II. Include an attachment listing the information requested in Part II for any additional vehicles you used for business during the year.

**Line 7.** The date placed in service is generally the date you first start using your vehicle. However, if you first start using your vehicle for personal use and later convert it to business use, the vehicle is treated as placed in service on the date you started using it for business.

**Line 8a.** Don't include commuting miles on this line; commuting miles aren't considered business miles. See the definition of commuting under *Line 8b* next.

**Line 8b.** If you don't know the total actual miles you used your vehicle for commuting during the year, figure the amount to enter on line 8b by multiplying the number of days during the year that you used your vehicle for commuting by the average daily roundtrip commuting distance in miles. However, if you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business.

Generally, commuting is travel between your home and a work location. However, travel that meets any of the following conditions isn't commuting.

- You have at least one regular work location away from your home and the travel is to a temporary work location in the same trade or business, regardless of the distance. Generally, a temporary work location is one where your employment is expected to last 1 year or less. See Pub. 463 for details.
- The travel is to a temporary work location outside the metropolitan area where you live and normally work.
- Your home is your principal place of business under section 280A(c)(1)(A) (for purposes of deducting expenses for business use of your home) and the travel is to another work location in the same trade or business, regardless of whether that location is regular or temporary and regardless of distance.