

# Employee Business Expense Organizer

This Organizer is for: \_\_\_\_\_

- Use this Employee Business Expense organizer to assist with gathering and organizing your business information and records.
- With the exception of Military Reservists, most employee expenses are limited to an amount exceeding 2% of your AGI. Additionally, it is possible you will not benefit from claiming your expenses on your federal return if you are subject to the Alternative Minimum Tax. The AMT restriction does not affect your Oregon return.
- The following interstate transportation workers fall under the Amtrak Act and may be entitled to additional special tax deductions:
  - Interstate truck drivers
  - Flight crew
  - Cruise ship crew
  - Railroad employees

If you worked in these occupations, be sure to complete the Travel Expense Worksheet of this Organizer.

- Do NOT include any expenses reimbursed by your employer under an accountable plan.
- If your employer gives you an expense or car allowance and you are not required to report your expenses to your employer, you are working under a non-accountable plan. If you are working under a non-accountable plan, enter all your expenses on this Organizer.

## Information about your self-employment or business activity

This Employee Expense Organizer belongs to: Taxpayer  Spouse

Enter the amount (if any) of expenses that were reimbursed by your employer? \$ \_\_\_\_\_

Business Expenses	\$	Business Expenses	\$
Advertising, business cards		Supplies and small tools <i>(Do not include equipment purchases – use Asset Depreciation Worksheet on Page 3)</i>	
Commissions and fees		Gifts <i>(Your gift deduction is limited to a maximum of \$25 per year to any individual.)</i>	
Computers, equipment, furniture <i>(Complete the Asset Depreciation Worksheet on Page 3 of this Organizer)</i>		Travel <i>(Complete the Travel Expense Worksheet on Page 2 of this organizer)</i>	
Contract Labor		Local meals and entertainment <i>(For travel meals use Travel Worksheet on page 2.)</i>	
Professional licenses and fees		Utilities <i>(Use Business Use of Home Worksheet on page 3 if utility expenses are for home.)</i>	
Legal, accounting, professional		Cell phone <i>(100% of charges)</i> Business use %	
Insurance <i>(other than health)</i>		Telephone expense <i>(You may claim business features and cost of 2<sup>nd</sup> phone line. Do not include cost of main home phone line)</i>	
Internet service		<b>Other expenses (List below):</b>	<b>\$</b>
Office expense <i>(Do not include equipment purchases – see Depreciation Worksheet on Page 3)</i>			
Rent or lease <i>(vehicles, machinery, and equipment)</i>			
Parking & tolls <i>(Do not include amounts paid for parking at or commuting to your main job location. These are non-deductible commute expenses.)</i>			
Repairs and maintenance			
Rent <i>(office, leasehold, storage)</i>			
Professional continuing education <i>(You may claim educational expenses if they are related to your current line of work and do not qualify you for a new occupation.)</i>			

## Travel Expense Worksheet

### Meal Per Diem (Important facts)

- For each day you traveled away from home for business outside your metro area you may choose between claiming the actual cost of your meals or a daily per diem amount.
- The daily per diem amount varies depending on the city and country you traveled to. To calculate the per diem you are entitled to claim, you will need to provide us with a detailing of each city you traveled to during the year and the number of days you were in each city.
- You can alternate your meal expense method between "actual" and "per diem" for each business trip however you may not use both per diem and actual for the same business trip.
- You may claim partial per diem if you traveled outside your metro area for less than a full day.

City visited (for meal per diem)	# of days in city	City visited (for meal per diem)	# of days in city
Airfare	\$	Bus, train, taxi	\$
Lodging		Parking & tolls	
Entertainment		Other travel (describe below)	
Actual Meals costs			

### Business Use of Automobile

If you used your automobile for active conduct of your business, you can claim expenses for business use of your vehicle. You must have proof of business use in the form of a mileage log or a written calendar unless you can show your vehicle was 100% business use.

You may be eligible to claim a standard mileage rate or claim actual operational expenses for your vehicle. In either case, you must maintain written records to support your deduction.

#### It is MANDATORY to provide the following information for each vehicle you used in your business

Purchase price of vehicle

Description (Model and year of vehicle)

Date vehicle was first used in your business

For this tax year only, enter the number of miles your vehicle was used for:

Business miles (not including commute miles)

Commuting miles

All other personal-use miles

Do you have another vehicle available for personal use? Yes  No

Was your vehicle available for use during off hours? Yes  No

Do you have evidence to support business-use of your vehicle? Yes  No

If "Yes", is the evidence written in the form of a log or calendar? Yes  No

### Automobile Expenses

(list these expenses only if you are NOT claiming the standard mileage rate)

Garage rent	\$	Repairs	\$
Gas		Tires	\$
Insurance		Tolls	
Licenses		Registration fees	
Oil		Other expenses (list):	
Parking fees			
Lease payments			

**Asset Depreciation Worksheet**

- You must report the purchase and disposition of all assets you used in your business.
- For each asset bought or sold, provide the following information:

Assets purchased listing			Assets sold or disposed of listing		
Description	Date Bought	Cost	Description	Disposition date	Sales price

**Business Use of Home Worksheet**

- Did you use a portion of your home for regular and exclusive business use? Yes  No
- Are you required to work from home for the convenience of your employer? Yes  No

If you answered yes to both questions, please provide the following additional information:

Cost of Home		\$
Area of home used regularly and exclusively for business		Square Feet
Total area of home		Square Feet
Did you claim office-in-home expenses last year?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
Deductible mortgage interest paid (for entire home)		\$
Real estate taxes paid (for entire home)		\$
Insurance paid (for entire home)		\$
Repairs and maintenance (for entire home)		\$
Repairs and maintenance allocable directly to business-use area of home only		\$
Rental		\$
Utilities		\$
Other expenses: Describe		
Enter the smaller of your home's adjusted basis or its fair market value.		\$
Does this include the value of the land?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
Date you first used your home for business	Month _____ Year _____	
Did you live in the home all year?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If not, enter the dates you lived in the home		

**Notes for Preparer:**

\_\_\_\_\_  
Taxpayer Signature