

## ARKANSAS INDIVIDUAL INCOME TAX EMPLOYEE BUSINESS EXPENSES

Taxpayer's legal name		Occupation in which you incurred expenses   Social security number			
Pa	rt I Employee Business Expenses and	Reimbursemen	ts	l	
Ste	ep 1 Enter Your Expenses		Column A Other Than N and Entertain	/leals	Column B Meals and Entertainment
1.	Vehicle expense from line 22 or line 29. (Rural mail carriers: se	ee instructions.) 1		00	
2.	Parking fees, tolls, and transportation, including train, bus, etc. involve overnight travel or commuting to and from work			00	
3.	Travel expense while away from home overnight, including lod rental, etc. <b>Do not</b> include meals and entertainment			00	
4.	Business expenses not included on lines 1 through 3. <b>Do not</b> entertainment.			00	
5.	Meals and entertainment expenses (see instructions)	5			00
	<b>Total expenses.</b> In column A, add lines 1 through 4 and enter column B, enter the amount from line 5.	the result. In		00	00
	Note. If you were not reimbursed for any expenses in step 1, skip	line 7 and enter the amou	nt from line 6 o	n line 8.	
	Enter reimbursements Received From Service Enter reimbursements received from your employer that were box 1 of Form W-2. Include any reimbursements reported und of your Form W-2 (see instructions).	not reported to you in er code "L" in box 12	for Expen	ses Li	sted in Step 1
Ste	p 3 Figure Expenses To Deduct on AR3				
8.	Subtract line 7 from line 6. If zero or less, enter -0 However, in line 6 in column A, report the excess as income on Form AR-C			00	00
	Note. If both columns of line 8 are zero, you cannot deduct employexpenses. Stop here and attach Form AR2106 to your return.	oyee business			
9.	In column A, enter the amount from line 8. In column B, multip (Employees subject to Department of Transportation (DOT) he Multiply meal expenses incurred while away from home on burinstead of 50%. For details, see instructions.).	ours of service limits: siness by 80% (.80)		00	00
10.	Add the amounts on line 9 of both columns and enter the total h			10	00



## **Part II Vehicle Expenses**

Sec are c	<b>tion A - General Information</b> (you must laiming vehicle expenses).	(a) Vehicle 1	(b) Vehicle 2			
11.	Enter the date the vehicle was placed in serv	rice	11	/ /	1	1
	Total miles the vehicle was driven during 202		ſ	miles		miles
	Business miles included on line 12		[	miles		miles
	Percent of business use. Divide line 13 by lin		ľ	%		%
	Average daily roundtrip commuting distance.		ı	miles		miles
	Commuting miles included on line 12		Ī	miles		miles
	Other miles. Add lines 13 and 16 and subtraction			miles		miles
	Was your vehicle available for personal use during off-duty hours?				☐ Yes	□No
	Do you (or your spouse) have another vehicl				_	□No
	Do you have evidence to support your mileage					□No
	If "yes", is the evidence hand written? (See in					□No
	tion B - Standard Mileage Rate (See th					
	Multiply line 13 by 62.5 cents (.625) for miles			•		
	tion O. Actual Forescent					
	-	(a) Veh	nicie 1	(b) ve	hicle 2	
23.	Gasoline, oil, repairs, vehicle insurance, etc			00		00
24a	.Vehicle rentals24		,	00		100
b	.Inclusion amount (see instructions) 24	b 00	la	00		laa
	Subtract line 24b from line 24a	C	C	<u>00</u>	_	00
25.	(applies only if 100% of annual lease value was included on Form W-2 - see					
26	instructions)			00 00	_	00
	Add lines 23, 24c, and 25			<del>)</del>		00
۷1.	line 1427	,	C	00		00
28.	Depreciation (see instructions) 28		(	00		00
29.	Add lines 27 and 28. Enter total here					
_	and on line 1			00		00
	tion D - Depreciation of Vehicles (Use	this section only if you o	owned the vehicle ar	nd are completing section	on C for the	e vehicle.)
	Enter cost or other basis (see instructions)	00		00		
31.	Enter section 179 deduction (see instructions)			00	L	00
32.	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	2 00		00	)	
33.	Enter depreciation method and percentage (see instructions)					
34.	Multiply line 32 by the percentage on line 33 (see instructions)		(	00		00
35.	Add lines 31 and 34		(	00		00
36.	Enter the applicable limit explained in the line 36 instructions	00		00	)	
37.	Multiply line 36 by the percentage on line 14		[0	00		00
	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above. 38		C	00		00