

**Unreimbursed Employee Business Expenses**

Department of the Treasury  
Internal Revenue Service

Information about Form 2106-EZ and its separate instructions is available at [www.irs.gov/form2106-EZ](http://www.irs.gov/form2106-EZ).

Expires on 1/31/14

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

• You are an employee (including partners and necessary employees 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 does not have to be required to be considered necessary.

• You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).

• If you are claiming vehicle expenses, you are using the standard mileage rate for 2013.

**Caution:** You can use the standard mileage rate for 2013 **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 2007.

**Part 1 Figure Your Expenses**

1	Complete Part 1, multiply line 1c by 50% (50%). Enter the result here . . . . .	<b>1</b>		
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> include 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>Do not</b> include meals and entertainment . . . . .	<b>3</b>		
4	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>		
5	Meals and entertainment expenses: <b>1</b> . . . . . <b>2</b> 50% (50%) (Employees subject to Department of Transportation (DOT) hours of service limits. Multiply meal expenses incurred while away from home on business by 80% (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 1040SE), line 7</b> ). (Amount for tax residents. See back table for 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 2 Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expenses on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) **7** \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
- 8 Of the total number of miles you drive your vehicle during 2013, 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 sufficient? . . . . .  Yes  No