



EMPLOYEE BUSINESS EXPENSE ORGANIZER

Use for your unreimbursed employee business expenses from your employment in which you receive a W-2. Use the Business Organizer for an independent trade or business activity.

Section 1 - Identity: Complete entire section. Complete separate organizer for each occupation.

Name of individual with employee business expenses: _____
 Employer Name _____ Tax year: _____
 Name of occupation _____

Please Note

Business equipment, computers, furnishings & home office expenses are listed on page 2

Indicate by check if any of the following conditions apply:

Rural mail carrier Reservist Qualified performing artist
 Fee-basis state or local government official Impairment-related work experience

Section 2 - Ordinary & Necessary Non-Vehicle Expenses

Non-overnight travel - taxi, train, bus, etc.	\$ _____	Office supplies & expense	\$ _____
Travel transportation & lodging (car rental, plane, hotel, incidentals, etc., but not meals & entertainment)	\$ _____	Postage	\$ _____
Number of nights away from home on business: _____		Printing	\$ _____
Business/travel meals & entertainment (list full amount)	\$ _____	Recruiting	\$ _____
Advertising & promotion	\$ _____	Rent of Machinery & equipment	\$ _____
Casual or contract labor	\$ _____	Taxes, license & fees	\$ _____
Customer gifts & incentives	\$ _____	Telephone - cell phone (list total) - Business % _____	\$ _____
Dues & subscriptions	\$ _____	Uniforms (not usable outside of work)	\$ _____
Education	\$ _____	Other expenses (not equipment, vehicle nor home office)	\$ _____
Internet	\$ _____		\$ _____
Marketing supplies & expense	\$ _____		\$ _____

SECTION 3 - Reimbursements Not Reported on Form W-2

None As listed: Reimbursements for meals & entertainment not reported on Form W-2 \$ _____
 Reimbursements for meals & entertainment not reported on Form W-2 \$ _____

Section 4 - Vehicle Expenses: Complete only if applicable

	Vehicle #1	Vehicle #2
Date vehicle was placed in service	_____	_____
Vehicle year, make & model	_____	_____
TOTAL mileage driven during the year	_____	_____
BUSINESS mileage driven during the year (do not include commuting)	_____	_____
Business parking fees & tolls (exclude personal)	\$ _____	\$ _____
Was another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the evidence you have written evidence?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Check if using STANDARD MILEAGE and proceed to Section 5		
<input type="checkbox"/> Check if using ACTUAL EXPENSES & complete information below		
Operating expenses, including gasoline, oil, repairs, maintenance, insurance, registration (not traffic violations), etc.	\$ _____	\$ _____
If you OWN the vehicle(s):		
Date purchased	_____	_____
Vehicle cost	\$ _____	\$ _____
Vehicle loan interest paid during the year	\$ _____	\$ _____
If you LEASE the vehicle(s):		
Date lease began	_____	_____
Length of lease	_____	_____
Cost of vehicle if you had purchased it	\$ _____	\$ _____
Down payment on lease	\$ _____	\$ _____
Lease payments for the year	\$ _____	\$ _____



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Section 5 - Business Assets Acquired

Did you acquire assets used in your business during the year (computer(s), equipment, furniture, etc.)? Yes No

If Yes, provide details below for each; if no, proceed to Section 6 (if necessary, use additional sheets):

DATE PURCHASED	DESCRIPTION	% of Business Use	COST
			\$
			\$
			\$
			\$
			\$
			\$

Section 6 - Home Office

Check if you meet the primary & exclusive use test; skip section 6 if you do not meet both tests. If you have questions, complete Home Office Rules checklist below.

Space (square feet) used exclusively for your business office/storage _____

Total space (square feet) of your home _____

Check if you intend to use safe harbor method this year rather than actual expense method (if so, amounts below are not required).

Date home acquired & date home placed in service _____

Original cost of home & cost of subsequent improvements

\$ _____ \$ _____

Deductible home mortgage int (100% from Form 1098)	\$	_____
Real estate taxes paid (100%)	\$	_____
Insurance (100%)	\$	_____
Rent (100%)	\$	_____
Repairs & maintenance (whole house)	\$	_____
Repairs & maintenance (specific to business space)	\$	_____
Utilities (100%)	\$	_____
Other expenses at 100% (security, HOA, etc.)	\$	_____
	\$	_____
	\$	_____

HOME OFFICE SAFE HARBOR ADVANTAGES & DISADVANTAGES

- + easier (recordkeeping and calculation of deductions skipped)
- +/- no depreciation (lose current deduction but avoid future recapture)
- limited (both square footage (300) and amount (\$5 x 300 = \$1500))
- no carryover if Schedule C loss (vs. carryover with actual exp.)
- prohibited if any employer reimbursement received
- if Sch. C income, may result in lower deduction & higher income & social security/self-employment taxes
- prohibits use of any prior year actual expense carryover

If you desire an analysis for your situation, check here and complete all the data for the actual expense method:

Home Office Rules for Individual Form 1040 Deductions (not allowed for S Corp or Partnership):

You must meet one of the following requirements to have the space qualified as home office space and allowed as a deduction:

1 The arrangement must be for the convenience of the employer.

If the employer has no local office and office space is necessary, you would meet this standard. If the employer has a local office, in order to qualify, the arrangement must meet the difficult standard of being for the employer's convenience and not yours. Consult with us if you have any questions.

2 You must meet one of the following three usage requirements:

(1) Separate structure not attached to the dwelling unit that is used exclusively & regularly for your business activity.

(2) If within your living structure, a room/space used as the only office space for your business (no commercial location) and you either spend the majority of your time working there (not out of the house) or it is the only suitable place for performing administrative or management activities required by the business. If you sell retail product, it may also include the storage space for the product.

(3) Or, if within your living structure, a room/space used as the only office space for your business (no commercial location) and you either spend the majority of your time working there (not out of the house) or it is the only suitable place for performing administrative or management activities required by the business. If you sell retail product, it may also include the storage space for the product.

3 If you qualify under any one of the three rules above, the home office must be used EXCLUSIVELY for the business.

4 It must be regularly used for the business; you must use the home office in connection with your work on a continuous, ongoing or recurring basis. Generally, at least a few hours every week. Occasional or sporadic business usage will not pass the test.