

| | | |
|---|--------------------|------------------------------------|
| Name of Taxpayer Claiming Expenses: | | Social Security Number: |
| Employer's Name | Employer's Address | Employer's EIN |
| Describe the duties of the job in which you incurred these expenses | | Employer's Telephone Number () |

A separate schedule must be submitted for each occupation. Spouses must file separate UE Schedules. DO NOT USE CENTS. ROUND TO WHOLE DOLLARS

PART A. Union Dues. List Union name(s) and amount(s) paid. Enter total. Attach additional sheets, if needed.

| | | | |
|--|----|------------|----|
| A. | \$ | | |
| B. | \$ | | |
| C. | \$ | | |
| D. | \$ | | |
| E. | \$ | | |
| Total Employee Business Expenses. Add Parts A through E. Enter on line 1b of your PA tax return if no other parts of this Schedule apply. . . . | | 1b. | \$ |

Part E. Actual Travel and Mileage Expenses. You must itemize expenses claimed on line 4 of Form 2106 in Part J of this schedule.

| | | | | | |
|-----|--|------------|----|--|--|
| E1. | Travel expenses away from home overnight for business - include lodging; air fare; car rental; etc | E1. | \$ | | |
| E2. | Business meals and entertainment away from home overnight for business | E2. | \$ | | |
| E3. | Parking fees; tolls; local transportation (bus; cab; train, etc.) Commuting is not allowable | E3. | \$ | | |
| E4. | Actual Vehicle expenses. Add lines l and q below or use the Standard Mileage Rate from Form 2106. | E4. | \$ | | |
| E5. | Total Travel and Mileage Expenses. Add lines E1 through E4. Enter here and on line E above | E5. | \$ | | |

General Information. If more than one vehicle, attach additional sheets.

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a. Date vehicle was entered into service: ____ / ____ / ____ (month/day/year)

b. Total miles: _____ miles; c. business miles: _____ miles:

d. Business use percentage. Divide line c by b and round to 2 decimal places d.

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

 %

e. Do you have another vehicle for your personal use? YES NO

f. Did your employer provide you with a vehicle? YES NO

g. If yes, is personal use permitted? YES NO

h. Do you have supporting documentation for the mileage entered above? YES NO

Depreciation Method. Use any generally accepted method or the same method on your Form 2106.

| | | | | | |
|----|--|----|----|--|---|
| i. | Enter cost or other basis of your vehicle. | i. | \$ | | |
| j. | Multiply line i by the business use percentage from line d and enter the result here. | j. | \$ | | |
| k. | Enter the generally accepted depreciation method used _____ and the percentage | k. | | | % |
| l. | Depreciation Expense. Multiply line j by the percentage on line k. Enter here and include on line E4 | l. | \$ | | |

Total Actual Expenses.

| | | | | | |
|----|--|----|----|--|--|
| m. | Gasoline, oil, repairs, vehicle insurance, etc. from line 23 of Form 2106 | m. | \$ | | |
| n. | Total vehicle rentals when your own vehicle or employer's vehicle was not available | n. | \$ | | |
| o. | Value of employer provided vehicle only if 100% of the annual lease is included in your W-2 form. | o. | \$ | | |
| p. | Total of lines m, n, and o | p. | \$ | | |
| q. | Total Actual Expenses. Multiply line p by the percentage from line d. Enter here and include on line E4 above. | q. | \$ | | |

Part F. Office Or Work Area Expenses. You must answer ALL three questions or your expenses will be disallowed.

F1. Does your employer require you to maintain a suitable work area away from the employer's premises? YES NO

F2. Is this work area the principal place where you perform the duties of your employment? YES NO

F3. Is this work area used regularly and exclusively to perform the duties of your employment? YES NO

If you answered YES to ALL three questions, continue. If you answered NO to any question, you may not claim office or work area expenses.

Actual Office or Work Area Expenses. Enter expenses for the entire year and then calculate the business portion.

| | | | | | |
|-----|---|------------|----|--|---|
| a. | Depreciation Expense (Homeowners only). | a. | \$ | | |
| b. | Real Estate Taxes | b. | \$ | | |
| c. | Mortgage Interest (Homeowners only). | c. | \$ | | |
| d. | Utilities | d. | \$ | | |
| e. | Property Insurance. | e. | \$ | | |
| f. | Property Maintenance. Itemize the type and amount of maintenance expenses incurred: _____ | f. | \$ | | |
| g. | Other Apportionable Expenses. Itemize the type and amount of these expenses: _____ | g. | \$ | | |
| h. | Rent (Renters only). | h. | \$ | | |
| i. | Total. Add lines a through h. Enter the total here | i. | \$ | | |
| j. | Business Percentage of Property. Divide the total square footage of your work area by the total square footage of your entire property. Round to 2 decimal places | j. | | | % |
| k. | Apportioned Expenses. Multiply line i by the percentage on line j | k. | \$ | | |
| l. | Total Office Supplies. Itemize supplies you purchased exclusively for use in your office or work area. Enter the total _____ | l. | \$ | | |
| F4. | Total Office or Work Area Expenses. Add lines k and l | F4. | \$ | | |

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Part G. Moving Expenses. You must answer ALL three questions or your expenses will be disallowed.

- G1. Did you work for the same employer before and after moving?
G2. Were you required by your employer to move from one official duty station to another as a condition of your employment?
G3. Did you move at the request of your employer?

If you answered YES to ALL three questions, continue. If you answered NO to any question, you may not claim moving expenses.

- a. Enter the number of miles from your old home to your new workplace
b. Enter the number of miles from your old home to your old workplace
c. Subtract line b from line a and enter the difference

If line c is 50 miles or more, continue. If not at least 50 miles, you may not claim moving expenses.

Table with 2 columns: Description and Amount. Rows include G4. Transportation expenses, G5. Travel, meals and lodging expenses, and G6. Total Moving Expenses.

Part H. Education Expenses. You must answer ALL three questions or your expenses will be disallowed.

- H1. Was this education required by law or by your employer to retain your present position or job?

If you answer YES, continue. If you answer NO, you may not claim education expenses.

- H2. Did you need this education to meet the entry level or minimum requirements to obtain your job?
H3. Will this education, program or course of study qualify you for a new business or profession?

If you answered NO to both questions H2 and H3, continue. If you answered YES to either question H2 or H3, you may not claim education expenses.

- a. Name of college, university or educational institution
b. Course of study

Table with 2 columns: Description and Amount. Rows include H4. Tuition or fees, H5. Course materials, H6. Travel expenses, and H7. Total Education Expenses.

Part I. Depreciation Expenses. Do not include vehicles (use Part E) and office or work area (use Part F) expenses.

Table with 6 columns: (a) Description of Property, (b) Cost or Other Basis, (c) Depreciation Method, (d) Depreciation Deduction, (e) Section 179 Expense, (f) Expense Add (d) + (e).

I1. Total Depreciation Expenses. Total Column (f) and enter here

Part J. Miscellaneous Expenses. Itemize the type and amount of each expense. Include amounts from line 4 of Form 2106 in this Part.

Table with 2 columns: Description and Amount. Includes J1. Total Miscellaneous Expenses.

Part K. Total Allowable Pennsylvania Employee Business Expenses. Add the expenses from each Part. You must also account for reimbursements, if any, in this Part.

Table with 2 columns: Description and Amount. Rows include K1. Total expenses from Parts A through J, K2. Enter reimbursements from your employer, and K3. Subtract line K2 from line K1.

If line K2 is MORE than line K1, include the difference on line 1a, Gross PA Compensation of your PA tax return.

If line K1 is MORE than line K2, enter the difference on line 1b, Unreimbursed Employee Business Expenses on your PA tax return.