



**Travel, Business, Employment Seeking Expenses**

<b>PART 1 – TRAVEL EXPENSE</b>		<b>PART 5 – EMPLOYMENT SEEKING EXPENSES</b>
1. Airfare, Transfare, Etc. 2. Auto Rental 3. Taxi, Bus, Etc. 4. Parking fees, tolls 5. Lodging (NOT including meals) 6. Tips & Baggage 7. Laundry & Cleaning 8. Other: 9. Other: 10. <b>TOTAL PART 1</b> – Add lines 1-9	_____ _____ _____ _____ _____ _____ _____ _____ _____	<p>Internal Revenue Service (REV. RUL. 75-120) states that expenses incurred in seeking employment in the same trade or business are now deductible under section 162 of the internal revenue code. The deduction is not available to an individual seeking employment for the first time. The deduction is available even though the search is unsuccessful. All expenditures listed below were incurred in seeking employment in the same trade or business.</p> <p>If a taxpayer travels to a destination and while at such destination seeks new employment in his present trade or business and also engages in personal activities, traveling expenses to and from such destinations are deductible only if the trip is related primarily to seeking such new employment. The amount of time during the period of the trip that is spent on personal activity compared to the amount of time spent on seeking such new employment is important in determining whether the trip is primarily personal. Expenses while at the destination that are properly allocable to seeking new employment in the taxpayer’s present trade or business are deductible even though the traveling expenses to and from such destination are not deductible. If the individuals is presently unemployed, his trade or business would consist of the services previously performed for his past employer if no substantial lack of continuity occurred between the time of the past employment and the seeking of the new employment. Such expenses are not deductible by an individual where there is a substantial lack of continuity between the time of his past employment and the seeking of the new employment, or by an individual seeking employment for the first time.</p>
<b>PART 2 OTHER BUSINESS EXPENSES</b>		
1. Dues & Subscriptions 2. Office Rent (Not Office in Home) 3. Printing 4. Advertising 5. Promotion 6. Gifts 7. Stationary & Office Supplies 8. Postage 9. Telephone, telegraph & Fax 10. Other: 11. <b>TOTAL PART 2</b> –Add lines 1-10	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____	
<b>PART 3 OFFICE IN HOME EXPENSES</b>		16. Advertising
1. Insurance*		17. Airfare, Trainfare, etc
2. Mortgage Interest*		18. Automobile
3. Property Taxes*		19. Employment agency fees
4. Rent*		20. FAX fees
5. Repairs & Maintenance*		21. Laundry (away from home)
6. Utilities*		22. Local Transportation
7. Depreciation*		23. Lodging
8. Other*		24. Meals (away from home) @50%
9. SUBTOTAL – Add lines 1-8		25. Miscellaneous
10. Total size of Residence Sqft		26. Parking & tolls
11. Bus portion of Residence Sqft		27. Postage
12. Percent of Bus use – Line 11		28. Printing
Divided by Line 10		29. Resumes
13. SUBTOTAL – line 9 x % Ln 12		30. Telephone
14. Prorated Depreciation**		31. Tips & Baggage
15. <b>TOTAL PART 3</b> – Add lines 13 & 14		32. Other Travel
		33. <b>TOTAL PART 5</b> – Add lines 16-32



<b>PART 4 - MEALS &amp; ENTERTAINMENT</b>		<b>TOTAL OF PARTS 1 - 5</b>	
1. Business meals		TOTAL PART 1 (line 10)	
2. Meals away from home		TOTAL PART 2 (line 11)	
3. Entertainment Expenses		TOTAL PART 3 (line 15)	
4. Subtotal – Add lines 1&2 only		TOTAL PART 4 (line 5)	
5. <b>TOTAL PART 4</b> – Line 4 x 50%		TOTAL PART 5 (line 33)	
		<b>GRAND TOTAL</b>	