

Form **2106**
 Department of the Treasury
 Internal Revenue Service

Employee Business Expenses
 (for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)
 Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/Form2106 for instructions and the latest information.

OMB No. 1545-0074
2022
 Attachment Sequence No. **129**

| | | |
|-----------|---|------------------------|
| Your name | Occupation in which you incurred expenses | Social security number |
|-----------|---|------------------------|

Part I Employee Business Expenses and Reimbursements

| | Column A Other Than Meals | Column B Meals |
|---|---------------------------------|-------------------|
| Step 1 Enter Your Expenses | | |
| 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) | 1 | |
| 2 Parking fees, tolls, and transportation, including trains, buses, etc., that didn't involve overnight travel or commuting to and from work | 2 | |
| 3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals | 3 | |
| 4 Business expenses not included on lines 1 through 3. Don't include meals | 4 | |
| 5 Meals expenses (see instructions) | | 5 |
| 6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 | 6 | |
| Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8. | | |

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

| | | |
|--|----------|--|
| 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) | 7 | |
|--|----------|--|

Step 3 Figure Expenses To Deduct

| | | |
|--|----------|-----------|
| 8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040 or 1040-SR, line 1 (or on Form 1040-NR, line 1a) | 8 | |
| Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return. | | |
| 9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter | 9 | |
| 10 Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return | | 10 |

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|-----------|--|-----------------|--|
| 11 | Enter the date the vehicle was placed in service | 11 / / | / / |
| 12 | Total miles the vehicle was driven during 2022 | 12 miles | miles |
| 13 | Business miles included on line 12 | 13 miles | miles |
| 14 | Percent of business use. Divide line 13 by line 12 | 14 % | % |
| 15 | Average daily roundtrip commuting distance | 15 miles | miles |
| 16 | Commuting miles included on line 12 | 16 miles | miles |
| 17 | Other miles. Add lines 13 and 16 and subtract the total from line 12 | 17 miles | miles |
| 18 | Was your vehicle available for personal use during off-duty hours? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 19 | Do you (or your spouse) have another vehicle available for personal use? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 20 | Do you have evidence to support your deduction? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 21 | If "Yes," is the evidence written? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

| | | |
|-----------|---|-----------|
| 22 | Multiply line 13 by 58.5¢ (0.585) (January 1–June 30) and 62.5¢ (0.625) (July 1–December 31). Enter the result here and on line 1 | 22 |
|-----------|---|-----------|

Section C—Actual Expenses

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|------------|---|---------------|---------------|
| 23 | Gasoline, oil, repairs, vehicle insurance, etc. | 23 | |
| 24a | Vehicle rentals | 24a | |
| b | Inclusion amount (see instructions) | 24b | |
| c | Subtract line 24b from line 24a | 24c | |
| 25 | Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) | 25 | |
| 26 | Add lines 23, 24c, and 25 | 26 | |
| 27 | Multiply line 26 by the percentage on line 14 | 27 | |
| 28 | Depreciation (see instructions) | 28 | |
| 29 | Add lines 27 and 28. Enter total here and on line 1 | 29 | |

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|-----------|--|---------------|---------------|
| 30 | Enter cost or other basis (see instructions) | 30 | |
| 31 | Enter section 179 deduction and special allowance (see instructions) | 31 | |
| 32 | Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) | 32 | |
| 33 | Enter depreciation method and percentage (see instructions) | 33 | |
| 34 | Multiply line 32 by the percentage on line 33 (see instructions) | 34 | |
| 35 | Add lines 31 and 34 | 35 | |
| 36 | Enter the applicable limit explained in the line 36 instructions | 36 | |
| 37 | Multiply line 36 by the percentage on line 14 | 37 | |
| 38 | 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 | |