

ALLOWABLE EMPLOYEE BUSINESS EXPENSES PA SCHEDULE UE-1

1995

PA 40R-UE-1
PA DEPARTMENT OF REVENUE

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 ()	

PART A. Union Dues. (Name and amount)	1		00
PART B. Work Clothes and Uniforms. (Required as a condition of employment and not suitable for everyday use)	2		00
PART C. Small Tools and Supplies. (Required as a condition of employment and not provided by the employer)	3		00
PART D. Professional License Fees, Malpractice Insurance and Fidelity Bond Premiums. Required as a condition of your employment	4		00
PART E. Travel and Mileage. From Federal Form 2106 OR if claiming actual expenses, complete Part E below and enter the amount from Line E5	5		00
Total Employee Business Expenses. Add Parts A through E only if using Lines 1, 2, 3 and 5 of Federal Form 2106. Enter here and on Line 1b. Otherwise, complete this schedule.	1b		00

Part E. Actual Travel and Mileage Expenses. Expenses claimed on Line 4 of Form 2106 must be itemized in Part J of this schedule

E1 Travel expenses away from home overnight for business - include lodging; air fare; car rental; etc.....	E1		00
E2 Business meals and entertainment away from home overnight for business.....	E2		00
E3 Parking fees, tolls, local transportation (bus,cab,train, etc.)- Commuting is not allowable.....	E3		00
E4 Actual Vehicle Expenses from Line I and q below or use the Federal Standard Mileage Rate from Form 2106	E4		00
E5 Total Travel and Mileage Expenses. Add Lines E1 through E4 and enter on Line 5 above.....	E5		00

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

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

b Total 1995 miles: _____ miles c 1995 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 Federal Form 2106.

i Enter cost or other basis of your vehicle..... i 00

j Multiply Line i by the business use percentage from Line d above and enter here..... j 00

k Enter the generally accepted depreciation method used _____ and the percentage _____ %

l Depreciation Expense. Multiply Line j by the Line k percentage. Enter here..... l 00

Total Actual Expenses.

m Gasoline, oil, repairs,vehicle insurance, etc. from Line 23 of Form 2106.....	m		00
n Total vehicle rentals when your own vehicle or employer's vehicle was not available.....	n		00
o Value of employer provided vehicle only if 100% of the annual lease is included in your Form W-2.....	o		00
p Total of Lines m, n, and o.....	p		00
q Total Actual Expenses. Multiply Line p by the percentage from Line d. Enter here and include on Line E4 above....	q		00

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 all 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 (Homeowner only).....	a		00
b Real Estate Taxes.....	b		00
c Mortgage Interest (Homeowner only).....	c		00
d Utilities.....	d		00
e Property Insurance.....	e		00
f Property Maintenance. Itemize the type and amount of maintenance expenses incurred.....	f		00
g Other Apportionable Expenses. Itemize the type and amount of these expenses.....	g		00
h Rent (Renters only).....	h		00
i Total. Add Lines a through h. Enter the total here.....	i		00
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 two digits.....	j		%
k Apportioned Expenses. Multiply Line i by the percentage on Line j.....	k		00
l Total Office Supplies. Enter the total of supplies you purchased exclusively for use in your office or work area. Itemize below.	l		00
F4 Total Office or Work Area Expenses. Add Lines k and l.....	F4		00

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? YES NO
- G2 Were you required by your employer to move from one official duty station to another as a condition of your employment? YES NO
- G3 Did you move at the request of your employer? YES NO

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 _____ miles
- b Enter the number of miles from your old home to your old workplace _____ miles
- c Subtract Line b from Line a and enter the difference _____ miles

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

G4	Transportation expenses in moving household goods and personal effects	G4		00
G5	Travel, meals and lodging expenses during the actual move from your old home to your new home.	G5		00
G6	Total moving expenses. Add Lines G4 and G5	G6		00

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?..... YES NO
- H2 Did you need this education to meet the entry level or minimum requirements to obtain your job?..... YES NO
- H3 Will this education, program or course of study qualify you for a new business or profession?..... YES NO

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

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 _____

H4	Tuition or fees.	H4		00
H5	Course materials	H5		00
H6	Travel expenses	H6		00
H7	Total Education Expenses. Add Lines H4 through H6	H7		00

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

(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				I1	00

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

J1	Total Miscellaneous Expenses				J1	00

PART K Total Allowable Pennsylvania Employee Business Expenses. Add the expenses from each Part and Account for reimbursements, if any.

K1	Total expenses from Parts A through J	K1		00
K2	Enter reimbursements from your employer. Include reimbursements which your employer DID NOT report as taxable wages on your Form W-2.	K2		00
K3	Subtract Line K2 from Line K1	K3		00

If Line K2 is MORE than Line K1, include the difference in **LINE 1a**, Gross Pennsylvania 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.