

Name of Taxpayer Claiming Expenses:

Social Security Number

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Employer's Name

Employer's Address

Federal EIN

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Describe the duties of the job in which you incurred these expenses

Employer's Telephone Number

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A separate schedule must be submitted for each occupation. Spouses must file separate UE Schedules.

PART A. Union Dues. List Union name(s) and amount(s) paid. Enter total. Attach additional sheets, if needed.	A. \$		
PART B. Work Clothes and Uniforms. Required as a condition of employment and not suitable for everyday use. Description: _____	B. \$		
PART C. Small Tools and Supplies. Required as a condition of employment and not provided by the employer. Description: _____	C. \$		
PART D. Professional License Fees, Malpractice Insurance and Fidelity Bond Premiums. Required as a condition of your employment. Description: _____	D. \$		
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.	E. \$		
Total Employee Business Expenses. Add Parts A through E. Enter here and on Line 1b of your PA Tax Return.	1b. \$		

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

E1 Travel Expenses away from home overnight for business -- including 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 Check one only: <input type="checkbox"/> Actual Vehicle Expenses from PA Schedule UE-1 OR <input type="checkbox"/> The Standard Mileage Rate from Federal Form 2106.	E4 \$		
E5 Total Travel and Mileage Expenses. Add Lines E1 through E4. Enter here and on Line E above	E5 \$		

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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Taxpayer's Name

Grid for Social Security Number

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.

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

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

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 I1. \$

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

Table for miscellaneous expenses with columns for description and amount

J1. Total Miscellaneous Expenses J1. \$

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.

- K1. Total expenses from Parts A through J
K2. Enter reimbursements from your employer. Include reimbursements that your employer DID NOT report as taxable wages on your W-2 form.
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.