

PA SCHEDULE UE (I)
Allowable Employee Business Expenses
 PA-40 UE (01-00)
 PA DEPARTMENT OF REVENUE **1999**

9901710021

OFFICIAL USE ONLY

If you incur expenses from more than one job, you may make photocopies of this schedule or make your own schedules in this format.

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

Part A. Employee Business Expenses.

Caution. You may not use Line 4 of Form 2106 or Form 2106EZ. You must itemize these expenses in Part G of this schedule.

Vehicle Expenses. Standard Mileage Rate.

Filing Tip. If you do not file Form 2106 or 2106EZ, enter your total business miles _____ and multiply by the [federal standard mileage rate](#) \$0. _____. Enter the result on Line 1.

1. Enter the amount from your Form 2106 or Line 1 of Form 2106EZ.	1.		
Vehicle Expenses. Actual Travel and Mileage Expenses.			
2. Enter the amount from your Form 2106. Make the following adjustments:	2.		
3. Add back the Inclusion amount. This adjustment does not apply for PA purposes.	3.		
4. Depreciation. You may use any generally accepted method. If not using your Form 2106, enter your depreciation expense and complete Line 5.	4.		
5. Depreciation Method. _____			
6. Actual Travel and Mileage Expenses for PA Purposes. Total Lines 2, 3, and 4.	6.		
7. Parking Fees, Tolls, and Transportation. Enter the amount from your Form 2106 or Form 2106EZ.	7.		
8. Away From Home Overnight. Enter the amount from your Form 2106 or Form 2106EZ.	8.		
9. Meals and Entertainment Expenses. Enter the amount from your Form 2106 or Form 2106EZ.	9.		
10. Total Expenses for Part A. Add Lines 1 or 6 and 7, 8, and 9.	10.		

Part B. Direct Employee Business Expenses.

11. Union Dues. List Union name(s) and amount(s) paid. Enter total. Attach additional sheets, if needed. Name of Union(s) and amount(s). _____	11.		
12. Work Clothes and Uniforms. Required as a condition of employment and not suitable for everyday use. Description: _____	12.		
13. Small Tools and Supplies. Required as a condition of employment and not provided by your employer. Description: _____	13.		
14. Professional License Fees, Malpractice Insurance, and Fidelity Bond Premiums. Required as a condition of your employment. Description: _____	14.		
15. Total Expenses for Part B. Add Lines 11, 12, 13, and 14.	15.		

Part C. Office Or Work Area Expenses. You must answer **ALL** three questions or the Department will disallow your expenses.

C1. Does your employer require you to maintain a suitable work area away from the employer's premises? C1. 1. YES 2. NO

C2. Is this work area the principal place where you perform the duties of your employment? C2. 1. YES 2. NO

C3. Do you use this work area regularly and exclusively to perform the duties of your employment? C3. 1. YES 2. NO

If you answer **YES** to **ALL** three questions, continue. If you answer **NO** to **ANY** question, you may not claim at home 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 decimal on Line j.	k.		
l. Total Office Supplies. Itemize supplies you purchased exclusively for use in your office or work area. _____ Total.	l.		
16. Total Expenses for Part C. Add Lines k and l.	16.		

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Name of Taxpayer Claiming Expenses:

Social Security Number:

Part D. Moving Expenses.

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

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

- 17. Transportation expenses in moving household goods and personal effects. 17.

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- 18. Travel, meals, and lodging expenses during the actual move from your old home to your new home. 18.

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- 19. **Total Expenses for Part D.** Add Lines 17 and 18. 19.

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Part E. Education Expenses. You must answer **ALL** three questions or the Department will disallow your expenses.

- E1. Did your employer or a law require that you obtain this education to retain your present position or job? 1. YES 2. NO
- If you answer **YES**, continue. If you answer **NO**, you may not claim education expenses.
- E2. Did you need this education to meet the entry level or minimum requirements to obtain your job? 1. YES 2. NO
- E3. Will this education program or course of study qualify you for a new business or profession? 1. YES 2. NO
- If you answer **NO** to both questions, continue. If you answer **YES** to either question, you may not claim education expenses.

- 20. Name of college, university or educational institution. _____
- 21. Course of study. _____
- 22. Tuition or fees. 22.

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- 23. Course materials. 23.

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- 24. Travel expenses. 24.

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- 25. **Total Expenses for Part E.** Add Lines 22, 23, and 24. 25.

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Part F. Depreciation Expenses. Do not include vehicles (use Part A) and office or work area (use Part C) 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)

- 26. **Total Expenses for Part F.** Add column f. 26.

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Part G. Miscellaneous Expenses. Itemize the type and amount of your additional expenses, including expenses from Form 2106 or 2106-EZ.

- a. _____ a.

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- b. _____ b.

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- c. _____ c.

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- d. _____ d.

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- e. _____ e.

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- 27. **Total Miscellaneous Expenses for Part G.** Add Lines a through e. 27.

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Total Allowable PA Employee Business Expenses. You must also account for reimbursements, if any.

- 28. **Total expenses.** Add Lines 10, 15, 16, 19, 25, 26, and 27. 28.

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- 29. **Reimbursements.** Enter reimbursements that your employer DID NOT report as taxable wages on your Form W-2. 29.

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- 30. **Net Expense or Reimbursement.** 30.

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If Line 28 is MORE than Line 29, enter the difference on Line 30 and include on Line 1b, Unreimbursed Employee Business Expenses, on your PA-40.

If Line 29 is MORE than Line 28, enter the difference on Line 30 and include the excess in Line 1a, Gross PA Compensation, on your PA-40.

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