

PA SCHEDULE UE

0401710058

Allowable Employee Business Expenses PA Schedule UE (09-04) PA DEPARTMENT OF REVENUE

2004

OFFICIAL USE ONLY

Name of taxpayer claiming expenses, Social Security Number, Employer's Name, Employer's address, Employer Identification Number, Describe the duties of the job in which you incurred these expenses, Employer's Telephone Number

Caution: You must complete a separate schedule for each job or position. Spouses may not file joint PA Schedule(s) UE.

Part A. Direct Employee Business Expenses.

- 1. Union dues. List union name(s) and amount(s) paid. Enter the total. Submit additional sheets, if needed.
2. Work clothes and uniforms. Needed for your employment and not suitable for everyday use.
3. Small tools and supplies. Needed for your employment and not provided by your employer.
4. Professional license fees, malpractice insurance, and fidelity bond premiums. Required as a condition of your employment.
5. Total Direct Employee Business Expenses. Add Lines 1 through 4.

Part B. Business Travel Expenses. You may use appropriate amounts from Lines 1, 2, 3, and 5 of your Federal Form 2106 or Federal Form 2106-EZ. CAUTION: You may not use Line 4 of Form 2106. You must itemize these expenses in Part C of this schedule.

Vehicle Expenses: Standard Mileage Rate.

- 6. Enter the amount from your Form 2106 or 2106-EZ, OR Enter your total business miles and multiply by the federal standard mileage rate.

Vehicle Expenses: Actual Travel and Mileage Expenses.

- 7. Enter the amount from your Form 2106. Make the following adjustments:
8. Add back the "Inclusion Amount" from Form 2106. This adjustment does not apply for PA purposes.
9. Optional Depreciation. You may use any generally accepted method. If not using your Form 2106, enter your allowable depreciation expenses and the method you use.
10. Actual Travel and Mileage Expenses for PA Purposes. Total Lines 7 through 9.

Other Business Travel Expenses.

- 11. Parking fees, tolls, and transportation. Enter the amount from your Form 2106 or 2106-EZ.
12. Travel expenses while away from home overnight. Enter the amount from your Form 2106 or 2106-EZ.
13. Meals and entertainment expenses. Enter the amount from your Form 2106 or 2106-EZ.
14. Total Business Travel Expenses. Add Lines 6 or 10 and Lines 11, 12, and 13.

Part C. Miscellaneous Expenses. Itemize your additional expenses, including those PA allowable Business Expenses itemized not on your Form 2106 or 2106-EZ.

- 15. Total Miscellaneous Expenses.

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

- A. Direct Expenses from Line 5.
B. Business Travel Expenses from Line 14.
C. Miscellaneous Expenses from Line 15.
D. Office or Work Area Expenses from Line 16, on Side 2.
E. Moving Expenses from Line 19, on Side 2.
F. Education Expenses from Line 23, on Side 2.
G. Total Depreciation Expenses from Line 24, on Side 2.
H. Total Allowable Employee Business Expenses. Add Lines A through G.
I. Reimbursements. Enter payments that your employer DID NOT include in box 16 of your Form W-2.
J. Net expense or reimbursement. Subtract Line I from Line H. Enter the difference, and:

If Line H is MORE than Line I, include on Line 1b, on your PA-40.

If Line I is MORE than Line H, include the excess on Line 1a, on your PA-40.

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

- D1. Does your employer require you to maintain a suitable work area away from the employer's premises?
D2. Is this work area the principal place where you perform the duties of your employment?
D3. Do you use this work area regularly and exclusively to perform the duties of your employment?

If you answer YES to ALL three questions, continue. If you answer 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.

Table with 2 columns: Expense description (a-i) and Amount/Percentage. Includes rows for Depreciation, Real estate taxes, Mortgage interest, Utilities, Property insurance, etc.

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

Distance Test.

- E1. Enter the number of miles from your old home to your new workplace.
E2. Enter the number of miles from your old home to your old workplace.
E3. Subtract Line E2 from Line E1 and enter the difference.

If Line E3 is 35 miles or more, continue. If it is not at least 35 miles, you may not claim any moving expenses.

Table with 2 columns: Expense description (17-19) and Amount. Includes rows for Transportation expenses, Travel, meals, and lodging expenses.

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

- F1. Did your employer (or law) require that you obtain this education to retain your present position or job?
F2. Did you need this education to meet the entry level or minimum requirements to obtain your job?
F3. Will this education, program, or course of study qualify you for a new business or profession?

If you answer NO to questions F2 and F3, continue. If you answer YES to either question, you may not claim education expenses.

Name of college, university, or educational institution: Course of study:

Table with 2 columns: Expense description (20-23) and Amount. Includes rows for Tuition or fees, Course materials, Travel expenses.

Part G. Depreciation Expenses. PA law does not allow any federal bonus depreciation and limits IRC section 179 expensing to \$25,000.

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation method, (e) Section 179 expense, (f) Depreciation expenses.

24. Total Depreciation Expenses. Add the amounts from columns (e) and (f).