

PA SCHEDULE UE
Allowable Employee
Business Expenses
 PA Schedule UE (09-07) (FI) **2007**
 PA DEPARTMENT OF REVENUE

0701710055

OFFICIAL USE ONLY

| | | |
|---|--------------------|--------------------------------------|
| Name of taxpayer claiming expenses | | Social Security Number (shown first) |
| 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.
 Name of union(s) and amount(s) _____ 1.
2. **Work clothes and uniforms.** Needed for your employment and not suitable for everyday use.
 Description: _____ 2.
3. **Small tools and supplies.** Needed for your employment and not provided by your employer.
 Description: _____ 3.
4. **Professional license fees, malpractice insurance, and fidelity bond premiums.** Required as a condition of your employment.
 Description: _____ 4.
5. **Total Direct Employee Business Expenses.** Add Lines 1 through 4. 5.

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. 6.

Vehicle Expenses: Actual Travel and Mileage Expenses.

7. Enter the amount from your Form 2106. Make the following adjustments: 7.
8. Add back the "Inclusion Amount" from Form 2106. This adjustment does not apply for PA purposes. 8.
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 _____ . 9.
10. **Actual Travel and Mileage Expenses for PA Purposes.** Total Lines 7 through 9. 10.

Other Business Travel Expenses.

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

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

15. **Total Miscellaneous Expenses.** 15.

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

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

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.

PA SCHEDULE UE

0701810053

Allowable Employee Business Expenses

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Name of taxpayer claiming expenses Social Security Number (shown first)

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.

a. Depreciation expense (homeowners only)
b. Real estate taxes.
c. Mortgage interest (homeowners only)
d. Utilities.
e. Property insurance.
f. Property maintenance expenses from statement. See the instructions.
g. Other apportionable expenses from statement. See the instructions.
h. Rent (renters only).
i. Total. Add Lines a through h. Enter the total here.
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.
k. Apportioned expenses. Multiply Line i by the percentage on Line j.
l. Total office supplies from statement. See the instructions.
16. Total Office or Work Area Expenses. Add Lines k and l.

Part E. Moving 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.

17. Transportation expenses in moving household goods and personal effects.
18. Travel, meals, and lodging expenses during the actual move from your old home to your new home.
19. Total Moving Expenses. Add Lines 17 and 18.

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:

20. Tuition or fees.
21. Course materials.
22. Travel expenses.
23. Total Education Expenses. Add Lines 20 through 22.

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).