

TAX DEDUCTIONS FOR: Overnight Drivers

(Long Haul Truckers)

INTRODUCTION

Use this form to summarize and organize your tax deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one which is customary in your particular line of work. A necessary expense is one which is appropriate, but not necessarily essential in your business. The application of these terms to you lies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

THE INFORMATION PROVIDED IN THIS BROCHURE IS AN ABBREVIATED SUMMARY OF THE RULES FOR BUSINESS EXPENSES APPLICABLE TO OVERNIGHT DRIVERS. FOR ADDITIONAL DETAILS AS TO SPECIFIC BUSINESS EXPENSES, THE RECORDS REQUIRED, AND THE VARIOUS GOVERNMENTAL REGULATIONS, CONSULT THE FIRM PROVIDING THIS BROCHURE.

Instruction A Travel - Out of Town	
Air Fare	
Bath & Shower	
Bus - Subway	
Car Rental	
Laundry	
Laundry Supplies	
Locker Fees	
Lodging (do not combine with meals)	
Meals - Actual Cost (do not combine with lodging)	
Number of Days Away From Home	
Parking	
Taxi	
Telephone	
Tips, Porter, Baggage Handling, etc.	
Tolls	
Toiletries	
Train	
Other: _____	
Other: _____	

Instruction B Office Expenses	
FAX Expenses	
FedEx, UPS, etc.	
Office Supplies	
Postage	
Secretarial	
Stationery	
Other: _____	
Other: _____	

Instruction C Supplies	
Compass	
Ice Chest	
Maps	
Map Book	
Thermos	
Tools	
Trade Publications	
Uniforms	
Uniform Cleaning	
Uniform Repairs	
Other: _____	
Other: _____	
Other: _____	

Instruction D Communication Equipment	
Beeper	
Cellular Phone	
Citizens Band Radio	
Long Range Communications	
Radio	
Weather Receiver	
Other: _____	

Instruction E Fees & Dues	
Association Dues	
License	
Security Bond	
Travel Card Fees	
Union Dues	
Other: _____	
Other: _____	

Instruction F Safety Equipment	
Apron	
Back Supporter (Belt)	
Batteries	
Fire Extinguisher	
First Aid Kit	
Flares	
Flashlight	
Glasses - Safety	
Glasses - Sun	
Gloves - Driving	
Gloves - Work	
Seat Cushion	
Shoes/Boots - Safety	
Other: _____	
Other: _____	

Instruction G Miscellaneous Expenses	
Business Cards	
Insurance - Business	
Legal & Professional Services	
Publications - Trade	
Subscriptions	
Testing - Job Related	
Other: _____	
Other: _____	

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