



## **Federal IRS Income Tax Form for Tax Year 2010 (1/1/2010-12/31/2010)**

You can efile this tax form for Tax Year 2010 (Jan. 1, 2010 - Dec. 31, 2010) from Jan. 15, 2011 until October 17, 2011.

After October 15 until around December 15, you can prepare the current tax year's tax forms online, but the IRS will no longer accept tax returns via efile. After December 15 of the tax year, forms can only be prepared offline and will have to be mailed to the address listed on each tax form.

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## Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Your name	Occupation in which you incurred expenses	Social security number
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### Part I Employee Business Expenses and Reimbursements

<b>Step 1 Enter Your Expenses</b>	<b>Column A</b> Other Than Meals and Entertainment	<b>Column B</b> Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	<b>1</b>	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>	
5 Meals and entertainment expenses (see instructions) . . . . .		
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	<b>6</b>	

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

### Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). . . . .	<b>7</b>	
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### Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .	<b>8</b>	
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .	<b>9</b>	
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶	<b>10</b>	

**Part II Vehicle Expenses**

**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	/ /	/ /
<b>12</b>	Total miles the vehicle was driven during 2010 . . . . .	miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	%	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

<b>22</b>	Multiply line 13 by 50¢ (.50). Enter the result here and on line 1 . . . . .	<b>22</b>	
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**Section C—Actual Expenses**

		(a) Vehicle 1		(b) Vehicle 2	
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .				
<b>24a</b>	Vehicle rentals . . . . .				
<b>24b</b>	b Inclusion amount (see instructions) . . . . .				
<b>24c</b>	c Subtract line 24b from line 24a . . . . .				
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .				
<b>26</b>	Add lines 23, 24c, and 25. . . . .				
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .				
<b>28</b>	Depreciation (see instructions) . . . . .				
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1 . . . . .				

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1		(b) Vehicle 2	
<b>30</b>	Enter cost or other basis (see instructions) . . . . .				
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .				
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .				
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .				
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .				
<b>35</b>	Add lines 31 and 34 . . . . .				
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .				
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .				
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .				