



# Overnight Drivers

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 relies 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.

## TRAVEL – Out Of Town:

Airfare	
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: _____	

## OFFICE Expenses:

Fax Expenses	
FedEx, UPS etc.	
Office Supplies	
Postage	
Secretarial	
Stationery	
Other: _____	
Other: _____	
Other: _____	
Other: _____	

## SUPPLIES:

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

## COMMUNICATION Equipment:

Beeper	
Cellular Phone	
Citizens Band Radio	
Long Range Communications	
Radio	
Weather Receiver	
Other: _____	

## FEES & Dues:

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

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Tax Deductions for:



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## SAFETY Equipment:

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

## MISCELLANEOUS Expenses:

<i>Business Cards</i>	
<i>Insurance - Business</i>	
<i>Legal &amp; Professional Services</i>	
<i>Publications - Trade</i>	
<i>Subscriptions</i>	
<i>Testing - Job-Related</i>	
<i>Other: _____</i>	
<i>Other: _____</i>	
<i>Other: _____</i>	
<i>Other: _____</i>	
<i>Other: _____</i>	
<i>Other: _____</i>	