

STATEMENT TE

Travel, Business, Employment Seeking Expense

PART 1- TRAVEL EXPENSE		PART 5-Employment Seeking Expenses	
1. Airfare, Trainfare, Etc.		<p>Internal Revenue Service (REV. RUL. 75-120) states that expenses incurred in seeking employment in the same trade or business are now deductible under section 162 of the internal revenue code. The deduction is not available to an individual seeking employment for the first time. The deduction is available even though the search is unsuccessful. All expenditures listed below were incurred in seeking employment in the same trade or business.</p> <p>If a taxpayer travels to a destination and while at such destination seeks new employment in his present trade or business and also engages in personal activities, traveling expenses to and from such destination are deductible only if the trip is related primarily to seeking such new employment. The amount of time during the period of the trip that is spent on personal activity compared to the amount of time spent on seeking such new employment is important in determining whether the trip is primarily personal.</p> <p>Expenses while at the destination that are properly allocable to seeking new employment in the taxpayer's present trade or business are deductible even though the traveling expenses to and from such destination are not deductible. If the individual is presently unemployed, his trade or business would consist of the services previously performed for his past employer if no substantial lack of continuity occurred between the time of the past employment and the seeking of the new employment. Such expenses are not deductible by an individual where there is a substantial lack of continuity between the time of his past employment and the seeking of the new employment, or by an individual seeking employment for the first time.</p>	
2. Auto Rental			
3. Taxi, Bus, Etc.			
4. Parking fees, tolls			
5. Lodging (NOT including Meals)			
6. Tips & Baggage			
7. Laundry & Cleaning			
8. Other:			
9. Other:			
10. TOTAL PART 1 - Add lines 1 -9			
PART 2- OTHER BUSINESS EXPENSES			
1. Dues & Subscriptions			
2. Office Rent (Not Office in Home)			
3. Printing			
4. Advertising			
5. Promotion			
6. Gifts			
7. Stationery & Office Supplies			
8. Postage			
9. Telephone,telegraph & FAX			
10. Other:			
11. TOTAL PART 2 - Add lines 1 - 10			
PART 3- OFFICE IN HOME EXPENSES			
1. Insurance*			
2. Mortgage Interest*			
3. Property taxes*			
4. Rent*			
5. Repairs & Maintenance*			
6. Utilities*			
7. Depreciation*			
8. Other*:			
9. SUBTOTAL - Add lines 1 through 8			
10. Total size of Residence (Square Feet)			
11. Bus. portion of Residence (Sq.Ft.)			
12. Percent of business use - Line 11 Divided by Line 10			
13. SUBTOTAL - line 9 x % on line 12			
14. Prorated Depreciation**			
15. TOTAL PART 3 - Add lines 13 & 14			
PART 4- MEALS & ENTERTAINMENT			
1. Business meals			
2. Entertainment expenses			
3. Meals away from home			
4. Other Entertainment Expense:			
5. Subtotal - Add lines 1 through 4			
6. TOTAL PART 4 - Line 5 x 50%			
		1. Advertising	
		2. Airfare, Trainfare, etc	
		3. Automobile	
		4. Employment agency fees	
		5. FAX fees	
		6. Laundry (away from home)	
		7. Local transportation	
		8. Lodging	
		9. Meals (away from home) @ 50%	
		10. Miscellaneous	
		11. Parking & tolls	
		12. Postage	
		13. Printing	
		14. Resumes	
		15. Telephone	
		16. Tips & Baggage	
		17. Other Travel	
		18. TOTAL PART 5-Add lines 1-17	
		TOTAL OF PARTS 1 - 5	
		TOTAL PART 1 (line 10)	
		TOTAL PART 2 (line 11)	
		TOTAL PART 3 (line 15)	
		TOTAL PART 4 (line 6)	
		TOTAL PART 5 (line 18)	
		TOTAL THIS PAGE:	