

**CITY OF PORTLAND
UNREIMBURSED EMPLOYEE BUSINESS EXPENSES**

NAME	SOCIAL SECURITY NUMBER	OCCUPATION IN WHICH EXPENSES WERE INCURRED
EMPLOYER'S NAME	EMPLOYER'S ADDRESS	

City Ordinance Chapter 127: Section 33. Ordinary, necessary, reasonable and unreimbursed expenses paid or incurred by an individual in connection with the performance by him/her of services as an employee may be deducted from gross income in determining income subject to the tax to the extent the expenses are applicable to income taxable, to the City of Portland under this ordinance. (You must have receipts.)

THE EXPENSES ARE LIMITED TO THE FOLLOWING:

- a. Expenses of travel, meals and lodging while away from home.
- b. Expenses as an outside salesperson, away from his/her employer's place of business.
- c. Expenses of transportation.
- d. Expenses under a reimbursement or other expense allowance arrangement with his/her employer, where the reimbursement or allowance has been included in total compensation reported as taxable.

A. Expenses of travel, meals and lodging while away from home:

Fares for airplane, boat, bus, taxicab, train, etc.	\$	
Meals and Lodging	\$	
Car Expense (from schedule on back of this form)	\$	
TOTAL	\$	

B. Expenses as an outside salesperson (per Federal Code):

TOTAL	\$	

C. Expenses of transportation (from schedule on back of this form) (Do not include miles to and from work)

\$ _____

D. Expenses under a reimbursement or other expense allowance arrangement with employer, where the reimbursement or allowance has been included in total compensation:

	\$	
LESS REIMBURSEMENT NOT INCLUDED IN TAXABLE INCOME	\$	
TOTAL	\$	

TOTAL PORTLAND UNREIMBURSED BUSINESS EXPENSES	\$	
(include in total subtractions — line 3, page 1 P-1040)		

Part II Vehicle Expenses (Use either your actual expenses (Section C) or the standard mileage rate (Section B).)

Section A. — General Information		Vehicle 1	Vehicle 2
1 Enter the date vehicle was placed in service	1	/ /	/ /
2 Total mileage vehicle was used during the year	2	miles	miles
3 Miles included on line 2 that vehicle was used for business	3	miles	miles
4 Percent of business use (divide line 3 by line 2)	4	%	%
5 Average daily round trip commuting distance	5	miles	miles
6 Miles included on line 2 that vehicle was used for commuting	6	miles	miles
7 Other personal mileage (subtract line 6 plus line 3 from line 2)	7	miles	miles
8 Do you (or your spouse) have another vehicle available for personal purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9 If your employer provided you with a vehicle, is personal use during off duty hours permitted? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable			
10 Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Section B. — Standard Mileage Rate (Do not use this section unless you own the vehicle.)

11 Enter the smaller of Part II, line 3 or 15,000 miles	11	miles
12 Subtract line 11 from Part II, line 3	12	miles
13 Multiply line 11 by the amount allowed by the Federal Internal Revenue Code	13	
14 Multiply line 12 by the amount allowed by the Federal Internal Revenue Code	14	
15 Add lines 13, and 14. Enter total here and on Part I, line 1	15	

Section C. — Actual Expenses		Vehicle 1	Vehicle 2
16 Gasoline, oil, repairs, vehicle insurance, etc	16		
17 Vehicle rentals	17		
18 Value of employer-provided vehicle (applies only if included on Form W-2 at 100 % fair rental value, see instructions)	18		
19 Add lines 16 through 18	19		
20 Multiply line 19 by the percentage on Part II, line 4	20		
21 Depreciation from Section D, column (f) (see instructions)	21		
22 Add lines 20 and 21. Enter total here and on Part I, line 1	22		

Section D. — Depreciation of Vehicles (Depreciation can only be claimed for a vehicle you own. If a vehicle is used 50 percent or less in a trade or business, the Section 179 deduction is not allowed and depreciation must be taken using the straight line method over 5 years. For other limitations, see instructions.)

	Cost or other basis (a)	Basis for depreciation (Business use only—see instructions) (b)	Method of figuring depreciation (c)	Depreciation deduction (f)	Section 179 expense (e)	Total column (d) + column (e) Enter in Section C, line 21 (f)
Vehicle 1						
Vehicle 2						