

## **ARKANSAS INDIVIDUAL INCOME TAX EMPLOYEE BUSINESS EXPENSES**

Name	Occupation in which you in	curred expenses Soc	Social security number		
Part I Employee Business Expens	es and Reimburseme	nts			
Step 1 Enter Your Expenses		Column A Other Than Meals and Entertainmer	s Mea	Column B Meals and Entertainment	
1. Vehicle expense from line 22 or line 29. (Rural mail	carriers: see instructions.) 1		00		
<ol><li>Parking fees, tolls, and transportation, including trainvolve overnight travel or commuting to and from w</li></ol>			00		
<ol><li>Travel expense while away from home overnight, in rental, etc. <b>Do not</b> include meals and entertainment</li></ol>			00		
Business expenses not included on lines 1 through entertainment.			00		
5. Meals and entertainment expenses (see instructions	5)5			00	
Total expenses. In column A, add lines 1 through 4 column B, enter the amount from line 5			00	00	
Note. If you were not reimbursed for any expenses in	step 1, skip line 7 and enter the amo	unt from line 6 on line	8.		
Step 2 Enter Reimbursements Recei	ved From Your Employe	r for Expenses	S Listed i	n Step 1	
Enter reimbursements received from your employer box 1 of Form W-2. Include any reimbursements report your Form W-2 (see instructions).	oorted under code "L" in box 12		00	00	
Step 3 Figure Expenses To Deduct of	on AR3				
8. Subtract line 7 from line 6. If zero or less, enter -0 line 6 in column A, report the excess as income on			00	00	
Note. If both columns of line 8 are zero, you cannot de expenses. Stop here and attach Form AR2106 to your					
<ol> <li>In column A, enter the amount from line 8. In colum (Employees subject to Department of Transportation Multiply meal expenses incurred while away from he instead of 50%. For details, see instructions.).</li> </ol>	n (DOT) hours of service limits: ome on business by 80% (.80)		00	00	
10. Add the amounts on line 9 of both columns and ente AR3, LINE 20.			10	00	



## 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			
11.	Enter the date the vehicle was placed in servi	ce	11	1	1	1	1
12.	Total miles the vehicle was driven during 2020	)	12		miles		miles
13.	Business miles included on line 12		13		miles		miles
14.	Percent of business use. Divide line 13 by line	e 12	14		%		%
15.	Average daily roundtrip commuting distance.		15		miles		miles
16.	Commuting miles included on line 12		16		miles		miles
17.	Other miles. Add lines 13 and 16 and subtract	t the total from line 12	17		miles		miles
18.	Was your vehicle available for personal use d	uring off-duty hours?				Yes	☐ No
19.	Do you (or your spouse) have another vehicle	available for personal use?				Yes	☐ No
20.	Do you have evidence to support your deduct	ion?				Yes	☐ No
21.	If "yes", is the evidence written?					Yes	☐ No
Sec	tion B - Standard Mileage Rate (See the	e instructions for Part II to find	d out whether	to comple	te this section	on or secti	on C.)
22.	Multiply line 13 by 57.5¢ (.575). Enter the result	ult here and on line 1		22			
Sec	tion C - Actual Expenses	(a) Vehicle 1	<u> </u>		(b) Ve	hicle 2	
23.	Gasoline, oil, repairs, vehicle insurance, etc		0	0			00
24a	.Vehicle rentals24a	00			00		100
	Inclusion amount (see instructions) 24b. Subtract line 24b from line 24a 24c		00	2	00		00
	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2 - see			2			00
	instructions)25		0	<u>0</u>			00
	Add lines 23, 24c, and 2526		0	<u> </u>			00
27.	Multiply line 26 by the percentage on line 14		0				00
28.	Depreciation (see instructions)		0				00
	Add lines 27 and 28. Enter total here and on line 1						
Sec	tion D - Depreciation of Vehicles (Use the	nis section only if you owned t	the vehicle and	~[	oletina sectio	n C for the	00 e vehicle )
		III JOO OWNER	une vernote and	T 410 001115	Touring Scout	1	- vernoie.)
30.	Enter cost or other basis (see instructions)	00			00		
31.	Enter section 179 deduction (see instructions)		0	0			00
32.	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	00			00	<u>)</u>	
33.	Enter depreciation method and percentage (see instructions)						
34.	Multiply line 32 by the percentage on line 33 (see instructions)		0	0			00
35.	Add lines 31 and 34		0	0			00
36.	Enter the applicable limit explained in the line 36 instructions	00			00		
37.	Multiply line 36 by the percentage on line 14		0	0			00
38.	Enter the smaller 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		0.0				00