



ARKANSAS INDIVIDUAL INCOME TAX  
EMPLOYEE BUSINESS EXPENSES

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

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment		Column B Meals and Entertainment
1. Vehicle expense from line 22 or line 29. (Rural mail carriers: see instructions.)	1	00		
2. Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work.	2	00		
3. Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment.	3	00		
4. Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment.	4	00		
5. Meals and entertainment expenses (see instructions).	5			00
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.	6	00		00

**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 not 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).	7	00		00
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Step 3 Figure Expenses To Deduct on AR3

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 AR-OI, line 7.	8	00		00
<b>Note.</b> If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form AR2106 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.)	9	00		00
10. Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule AR3, LINE 20.</b>	10			00



Part II Vehicle Expenses

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

Table with 2 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 11-21 include fields for date, miles, business miles, percent of business use, commuting distance, and availability for personal use.

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

Row 22: Multiply line 13 by 57.5¢ (.575). Enter the result here and on line 1.

Section C - Actual Expenses

Table with 2 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 23-29 include fields for gasoline, repairs, insurance, vehicle rentals, depreciation, and total expenses.

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

Table with 2 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 30-38 include fields for cost, section 179 deduction, depreciation method, and depreciation amount.