

Please email or fax the complete forms to Daphene see below.



OVER-THE-ROAD TRUCKER EXPENSES LIST

AIR FARE _____
 AIR FRESHNER _____
 ALARM CLOCK _____
 ANTENNA _____
 ARMOUR-ALL _____
 ATM FEES _____
 ATLAS _____
 AUTO MILEAGE _____
 BATTERIES _____
 BEDROLL _____
 BEN GAY _____
 BOOTS (STEEL-TOED) _____
 BOOTS (WORK RUBBER) _____
 BOOT REPAIR _____
 BRIEFCASE _____
 BROOM & DUSTPAN _____
 BUFFER TO SHINE _____
 BUNK HEATERS & FAN _____
 BUS FARE _____
 CAB FARE _____
 CAB CURTAINS _____
 CALCULATOR _____
 CAMERA(S) _____
 CAR RENTAL _____
 CB RADIO _____
 CB REPAIR _____
 CDL DRIVER LICENSE _____
 CELLULAR/WIRELESS FEES _____
 CELLULAR PHONE _____
 CHECK CASHING FEES _____
 CIGARETTE PLUGS _____
 CIRCUIT TESTER _____
 CLAIMS FOR DAMAGES _____
 CLEANING SUPPLIES _____
 CLIP BOARD _____
 COFFEE MAKER _____
 COMCHECK FEES _____
 COOLER/COOLER MOTOR _____
 COPIES _____
 CREDIT CARD CHARGES _____
 CREDIT REPORTS _____
 CROWBAR _____
 DE-ICER _____
 DE-GREASER _____
 DECONTAMINATION _____
 DISINFECTANT _____
 DRY CLEANING _____
 DOT PHYSICAL _____
 DUCT TAPE _____
 ELECTRICAL TAPE _____
 ETHER _____
 EYEWARE, SUNGLASSES _____
 FAN CLAMPS _____
 FAXES & FEES _____
 FILM DEVELOPMENT _____
 FILM FOR CAMERA _____
 FIRST AID SUPPLES _____
 FLAGS _____
 FLARES _____
 FLASHLIGHTS _____

FLY SWATTER _____
 GATORADE (HYDRATION) _____
 HAND CLEANER _____
 HANGERS _____
 HARD HAT _____
 HAZMAT GEAR _____
 HEARING AIDS _____
 ICE _____
 JACK STRAPS _____
 LAP DESK _____
 LAUNDRY BAG _____
 LAUNDRY SOAP _____
 LIQUID PAPER _____
 LOAD CHAINS _____
 LOCKS _____
 LODGING _____
 LOG BOOKS _____
 LOG BOOK COVERS _____
 LOT LIZARD REPELLENTS _____
 MAGNIFYING GLASS _____
 LUMPER FEES _____
 MAGNIFYING GLASS _____
 MAPS _____
 MAP LAMP _____
 MONITORS OF CAMERAS _____
 MONEY ORDER FEES _____
 NOTEBOOK PAPER _____
 OFFICE SUPPLIES _____
 PAPER TOWELS _____
 PENS & PENCILS _____
 PILLOWS _____
 PORTABLE VACUUM _____
 POWER BOOSTERS _____
 POWER CORDS _____
 RAIN GEAR _____
 RAZORS _____
 READING GLASSES _____
 REFRIGERATOR _____
 SAFETY DEVICES _____
 SAFETY GLASSES _____
 SAUCE PANS _____
 SEAT COVERS _____
 SEWING KIT _____
 SHAVING TOTE _____
 SHEETS & LINENS _____
 SHIF GRIP _____
 SHOWERS _____
 SIGNAGE EXPENSE _____
 STAPLES & STAPLER _____
 SUNGLASSES _____
 TARPS _____
 THERMAL UNDERWEAR _____
 THERMOS BOTTLE _____
 TIRE IRON _____
 TISSUES _____
 TOASTER _____
 TOILETRIES _____
 TOOLS _____
 TOWELS _____

TRASH BAGS _____
 TRAVEL BAGS _____
 TUPPERWARE _____
 UNIFORMS _____
 UNIFORMS ALTERATIONS _____
 VASALINE _____
 VISINE _____
 WRIST WATCH _____
 WD-40 _____
 WINDOW SCREEN _____
 WORK GLOVES _____
 Z BIG QUESTIONS: _____

MEALS/INCIDENTALS
 ("ME&I" via CONUS)*www.gsa.gov
 *CONUS ME&I PER DIEMS: _____
 REIMBURSEMENTS FOR ME & I _____
 HOTELS/MOTELS PAID _____

TRACTOR-SPECIFIC

CLEANING & DETAILING _____
 GPS SYSTEMS _____
 FINANCE CHARGES _____
 FUELS & FLUIDS _____
 FUELS TAXES _____
 INSURANCE _____
 MAINTENANCE, PARTS & REPAIRS _____
 PARKING FEES _____
 PORTABLE RADIO _____
 PORTABLE TELEVISION _____
 RADIO EQUIPMENT & ACCESSORIES _____
 REEFER FUELS _____
 ROAD USE TAXES (FORM 2290) _____
 STATE ROAD USE TAXES PAID _____
 STORAGE _____
 TIRES & RIMS PURCHASES _____
 TOLLS _____
 TOWING _____
 WASHING & WAXING _____
 WEATHER-TRACKING SYSTEMS _____
 WEIGHT CHARGES & FEES _____
 OTHER: _____
 OVERNIGHTS FOR YEAR (PER LOGBOOK) _____

Extra space
to write:

DEDUCTION of TRAVEL EXPENSES & D.O.T. EMPLOYEES

THE BASIC RULES:

(1) Keep all receipts, including those point of sale receipts, (2) pay all bills with a check or debit (or credit) card, and (3) anything you pay cash for without a detailed receipt or bill of sale is treated as a non-deductible personal expense, not a business income deduction.

SOLE PROPRIETORS:

As a sole proprietor (unincorporated legal business entity) you *are simply subject to inferior deductions availability because you are not classified as a "D.O.T. Employee"* since you do not earn W-2 wages but are self-employed. It is essential that you keep all receipts for your business and keep them organized into all appropriate categories for your year-end tax return. Reason: You may only claim what you can prove you spent through your own resources. It is also a great idea to make those obligatory and statutory quarterly estimated Form 1040ES payments each and every quarter to vastly reduce the chances of being perpetually audited by the IRS when you don't do so.

D.O.T. EMPLOYEES:

If you meet the criteria as a "D.O.T. EMPLOYEE" that means you (1) get a W-2 each year from your employer(s) and (2) are subject to the special provisions allowed by IRS regulations as to your lodging, meals-incidentals-entertainment (MI&E) CONUS per diem rates. If you receive "allowances" for your per diem as a DOT employee it is essential that you also claim entirely those funds when calculating your Employee Business Expense deductions...if you don't claim those reimbursements you have a definite problem with IRS, perhaps for years to come...federal regulations now require such "non-accountable" reimbursements be included in your W-2 figures.

DEDUCTIONS and CREDITS for DRIVERS:

If you are indeed an employee-driver, such as a bus driver, taxicab driver, or truck driver document), you may received Form W-2, *Wage and Tax Statement*, for income from wages you receive as an employee. If you received a Form W-2 and the "Statutory employee" check box in Box 13 is marked, report that income on Schedule C, *Profit and Loss from Business*. Statutory employees include also certain agent or commission drivers. Make certain BOTH YOU AND YOUR EMPLOYER (and mutual benefits to the driver and to the employer) of treating you as a "Statutory employee."

If you are a self-employed (unincorporated) driver or treated as an independent contractor (no W-2 or a W-2 marked "Statutory employee"), report all your income on Schedule C. You may account for self-employment income yourself and/or you may receive Form 1099-MISC, *Miscellaneous Income*. Also, any tips you receive, such as tips received as a taxicab driver, or bonuses received as a truck driver in cash, are taxable income. And the sale of any of your equipment or work-related purchases also constitute taxable income (i.e.: sales of tires, radios, etc.).

If you are self-employed (unincorporated) and your net earnings after all legitimate deductions are taken are \$400 or more, you must pay self-employment tax on the income you report on Schedule C (currently at a rate of 15.30% (i.e.: \$153.00 per \$1,000) before adjustment on the front of your 1040 tax return); plus federal income taxes.

You may be able to reduce your taxes by deducting un-reimbursed, work-related expenses (such as those on the first page of this document, which is, by the way, not an exhaustive list and is subject to improvement and change). If you are an employee, these expenses may be claimed as miscellaneous *Itemized Deductions* on Schedule A, *Itemized Deductions*. If they are attributable to being a qualified statutory employee or to your being self-employed, they may be deductible on Schedule C. You should keep receipts to substantiate each and every one of these claimed deductible expenses *for at least four years* after filing your tax return each year.

Other expenses related to truck drivers in particular do include things like cargo losses and damage claims if cargo costs were included in income and pay to other drivers who assist you with your job. If these drivers are your employees (instead of independent contractors), you may be (and are likely to be) responsible for paying employment taxes, such as Social Security tax (currently 6.20%), Medicare tax (currently 1.45%) and federal unemployment tax (currently scheduled generally at .008% of the first \$7,000 (\$56 maximum if you meet the credit

requirements) of earnings each year). And remember also that other matters concerning workmen's compensation, liability insurance, state taxes (including unemployment taxes) and other matters relating to earnings in your particular type of work and the state(s) in which you operate.

When determining passenger vehicle expenses, you cannot use, under current IRS rules and regulations, the standard mileage rate (which is 0.56 cents per mile) for vehicles used for hire such as taxicab, bus or tractor (over-the-road trucks). **Only *actual passenger vehicle* operating expenses are permitted to be claimed and deducted from taxable income or you must use the alternative stated rates per mile, but not both!**

Particular vehicle types, their specific use, percentage of business use and whose name the vehicle is legally titled in all have bearing on how to claim and depreciate the vehicle. For example: **An 18-wheeler is 3-year property and may possibly be expensed entirely in the first year of operation** if the vehicle is used by the lawful owner...unless the vehicle is in a leased or leased-to-own property situation.

Per diem information can easily be obtained online at: <http://www.gsa.gov/portal/content/104877>

and inquire about both 1) PER DIEMS and 2) CONUS for latest data and charts for specific areas. Note: the Per Diem rates are not constant and are calculated on basis of federal fiscal year beginning October 1st through following year September 30th.

You can also download further information from the IRS at www.irs.gov and then review the instructions for Form 2106 - Employee Business Expenses and related topics.

De'More Tax Service as Virtually Online

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