

# UBU TAX PROFESSIONALS ELITE

## KEY EXPENSES FOR OVERNIGHT TRUCK DRIVERS

### TRAVEL – OUT OF TOWN:

Expenses of traveling away from “home” overnight for job-related reasons are deductible. Your “home” is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips, and miscellaneous items like laundry, valet, etc.

Document your away-from-home expenses by noting the date, destination, and business purpose of your trip. In addition, keep a detailed record of your expenses—lodging, public transportation, meals, etc. Always list meals and lodging separately in your record. Receipts must be retained for each lodging expense. However, if any other business expense is less than \$75, a receipt is not necessary if you record all the information in a timely diary. Keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.

### OFFICE EXPENSES:

Use this section to record miscellaneous expenses of supplies and services you are responsible for when you are on the road. For example, you may be required to fax or mail an important document back to your home office; such expense is deductible if it is not reimbursed by your employer.

### BUSINESS EXPENSES:

Record any business expenses related to the trucking business paid for by the Trucker, i.e., tire repairs, tolls, and any related expenses during the year related to the business of driving local or overnight.

### SUPPLIES:

Generally to be deductible, items must be ordinary and necessary to your job. If you are an employee, only amounts not reimbursable by your employer are deductible. Record separately from other supplies, items costing over \$100 and having a useful life of more than one year. These items must be recovered differently on your tax return than recurring everyday business expenses like maps, etc.

If you are required to wear a uniform, the cost and upkeep may be deductible. IRS rules specify that expense for work clothing and its maintenance is deductible if: (1) the uniforms are required by your employer (if you are an employee); and (2) the clothes are not adaptable to ordinary street wear.

### COMMUNICATION EQUIPMENT:

Since special rules apply to deductions for cellular and similar items (called “listed property” in the tax rules), it is important to track their business and personal use carefully. Such property potentially qualifies for larger current deductions when it’s used more than 50% for business. Keep your bills for cellular phone use and mark all business calls.

### FEES & DUES:

Union or other professional dues are deductible. Amounts paid to a union which are meant to go toward defraying your personal expenses are not deductible. However, any part of union payments which go into a strike fund is deductible.

### MISCELLANEOUS EXPENSES:

Use this section to record expenses that don’t easily fit to other categories. For example, if you look for a job in the same line of work, you may deduct the expenses. Such expenses could include mileage to interviews, resume preparation, etc.

<b>TRAVEL – AWAY FROM HOME</b>	
Airfare	\$
Bath & Shower	
Bus & Subway	
Car Rental	
Laundry	
Laundry Supplies	
Locker Fees	
Lodging <i>(do not combine with meals)</i>	
Meals – Actual Cost <i>(do not combine with lodging)</i>	
Number of Days Away From Home	
Parking	
Taxi	
Telephone	
Tips, Porter, Bagging Handling, etc.	
Tolls	
Toiletries	
Train	
Leased Truck Payments	
Rental Expenses	
Truck Repairs	
<b>SUPPLIES</b>	
Compass	\$
Ice Cheat	
Maps	
Map Book	
Thermos	
Tools	
Trade Publications	
Uniforms	
Uniform Cleaning	
Uniform Repairs	
Other	
Other	
Other	
<b>MISCELLANEOUS EXPENSES</b>	
Business Cards	\$
Insurance – Business	
Legal & Professional Services	
Publications - Trade	
Subscriptions	
Testing – Job Related	
Other:	

SAFETY EQUIPMENT	
Apron	\$
Back Supporter (Belt)	
Batteries	
Fire Extinguisher	
First Aid Kit	
Flares	
Flashlight	
Glasses – Safety	
Glasses - Sun	
Gloves – Driving	
Gloves – Work	
Seat Cushion	
Shoes/Boots – Safety	
Other:	
Other:	
COMMUNICATION EQUIPMENT	
Beeper	\$
Cellular Phone	
Citizens Band Radio	
Long Range Communications	
Radio	
Weather Receiver	
Other	

OFFICE EXPENSES	
FAX Expenses	
Fed-X, UPS, etc.	
Office Supplies	
Postage	
Secretarial	
Stationary	
Other:	
Other:	

FEES & DUES	
Association Dues	
License	
Security Bond	
Travel Card Fees	
Union Dues	
Other:	
Other:	