

**Form 2106**

Department of the Treasury  
Internal Revenue Service

## **Employee Business Expenses**

(for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)

**Attach to Form 1040, 1040-SR, or 1040-NR.**

Go to [www.irs.gov/Form2106](http://www.irs.gov/Form2106) for instructions and the latest information.

OMB No. 1545-0074

**2025**

Attachment  
Sequence No. **129**



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Your 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	Column B Meals
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . .	1	
2	Parking fees, tolls, and transportation, including trains, buses, etc., that <b>didn't</b> involve overnight travel or commuting to and from work . . . . .	2	
3	Travel expense while away from home overnight, including lodging, airfare, car rental, etc. <b>Don't</b> include meals . . . . .	3	
4	Business expenses not included on lines 1 through 3. <b>Don't</b> include meals . . .	4	
5	Meals expenses (see instructions) . . . . .	5	
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	

**Note:** If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7	Reimbursements received from employer. Include reimbursements reported on Form W-2, box 12, code "L." Do not include amounts reported on Form W-2, box 1. (See instructions.) . . . . .	7		
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Step 3 Figure Expenses To Deduct

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 1040, 1040-SR, or 1040-NR, line 1a . . . . .	8		
	<b>Note:</b> If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9	In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter . . . . .	9		
10	Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return . . . . .		10	

## 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
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2025 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

<b>22</b>	Multiply line 13 by 70¢ (0.70). Enter the result here and on line 1 . . . . .	<b>22</b>
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## Section C—Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	

<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>				
<b>26</b>	Add lines 23, 24c, and 25 . . . . .	<b>26</b>				
<b>27</b>	Multiply line 26 by the percentage on line 14 .	<b>27</b>				
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>				
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1	<b>29</b>				

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

		<b>(a) Vehicle 1</b>		<b>(b) Vehicle 2</b>	
<b>30</b>	Enter cost or other basis (see instructions) . .	<b>30</b>			
<b>31</b>	Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>			
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	<b>32</b>			
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>			
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>			
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>			
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>			
<b>37</b>	Multiply line 36 by the percentage on line 14 .	<b>37</b>			
<b>38</b>	Enter the <b>smaller</b> 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	<b>38</b>			