

TRAVEL AND ENTERTAINMENT EXPENSES

Client Name: _____

Travel Organizer Tax Year: _____

This letter is to confirm to you that I have read and understand the following information regarding tax laws that apply to deductions for employees' travel and entertainment expenses. The information on my travel and entertainment expenses as detailed below is correct to the best of my knowledge and belief. I understand that records are required to prove the expenses.

TAX RULES THAT APPLY TO TRAVEL EXPENSES

1. You must be away from the general area of your tax home substantially longer than an ordinary day's work. (Must require a relief from duty, long enough to get necessary sleep.)

2. A taxpayer's "Home" is considered to be: (a) the taxpayer's regular or principal place of business or (b) if the taxpayer has no regular or principal place of business because of the nature of the work, the taxpayer's regular place of abode in a real and substantial sense. If the taxpayer fails to fall within either category, the taxpayer is an itinerant and, thus, is never "away from home" for purposes of deducting travel expenses.

3. Generally, if you work at a location for a "temporary" period (generally one year or less), you can deduct transportation cost, meals, and lodging. (The location must be away from your **TAX HOME**.)

OTHER EXPENDITURES OF \$75.00 OR MORE.

DETAILS REGARDING TRAVEL EXPENSES

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	Beg	End	Total	Miles	Trips	Total	Employer
Job Location	Date	Date	Days		Home	Miles	Name
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
						-	
TOTAL			-	-		-	

Mileage Lodging Meals

EMPLOYER REIMBURSEMENTS: _____ _____ _____

FARES FOR AIRPLANE, BUS, TAXI, ETC.: _____

TRAVEL AND ENTERTAINMENT EXPENSES

AUTO EXPENSES

AUTO DESCRIPTION: _____
DATE ACQUIRED: _____
COST: _____

PRIOR YEAR MILEAGE:
TOTAL MILES: _____
BUSINESS MILES _____

CURRENT YEAR MILEAGE

TOTAL MILES: _____

1. Standard Mileage rate for (1/1/15 to 12/31/15) is 57.5 cents per mile
2. Was standard rate used first year? _____ If no, you cannot use standard rate.
3. Was the auto depreciated in a prior year? _____ If yes, you cannot use standard rate.

ACTUAL EXPENSES

GASOLINE: _____
REPAIRS & MAINTENANCE _____
INSURANCE _____
TIRES _____
TAGS _____
INTEREST _____
PARKING _____

TOTAL ACTUAL EXPENSE _____