

Your Name	Social Security Number	Occupation in which expenses were incurred
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**Part 1 Employee Business Expenses and Reimbursements**

STEP 1 Enter Your Expenses	Column A Other Than Meals		Column B Meals	
1. Vehicle Expense from Federal 2106.....	1.		00	
2. Parking fees, tolls, and local transportation, including train, bus, etc. ....	2.		00	
3. Travel Expense while away from home overnight, including lodging, airplane, car rental, etc. <b>DO NOT</b> include meals.....	3.		00	
4. Meals .....	4.			00
5. Add Lines 1 through 4 and enter the <b>total expenses</b> here.....	5.			00

*Note: If you were not reimbursed for any expenses in Step 1, skip Line 6 and enter the amount from Line 5 (both columns) on Line 8.*

**STEP 2 Enter Amounts Your Employer Gave for Expenses Listed in Step 1**

6. Enter amounts your employer gave you that were not reported to you on your W-2. ....	6.		00			00
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**STEP 3 Figure Expenses To Deduct on Big Rapids Form 1040**

7. Subtract line 6 from line 5. ....	7.		00			00
8. Add the amounts on Line 7 of both columns and enter the total here. Also enter the total on Big Rapids Form 1040, Line 3 .....	8.					00

**CITY INCOME TAX ORDINANCE**

**Sec. 33.** Ordinary, necessary, reasonable and unreimbursed expenses paid or incurred by an individual in connection with the performance by him of services as an employee may be deducted from gross income in determining income subject to the tax to the extent the expenses are applicable to income taxable under this ordinance. The expenses are limited to the following:

- (a) Expenses of travel, meals and lodging while away from home.
- (b) Expenses as an outside salesman, away from his employer's place of business.
- (c) Expenses of transportation.
- (d) Expenses under a reimbursement or other expense allowance arrangement with his employer, where the reimbursement or allowance has been included in the total compensation reported.