

Form

2106

Department of the Treasury
Internal Revenue Service

Your name

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 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 129

Occupation in which you incurred expenses

Social security number

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 didn't involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals	3		
4 Business expenses not included on lines 1 through 3. Don't include meals	4		
5 Meals expenses (see instructions)	5		
6 Total expenses. 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 Form1040, 1040-SR, or 1040-NR, line 1a	8		
Note: 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