



- Tax Planning & Preparation
- Business Accounting & Taxes
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- Financial Statements & Loan

## TAX DEDUCTIONS FOR Overnight Drivers

Use this form to summarize and organize your tax-deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate, but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

**THE INFORMATION PROVIDED HERE IS AN ABBREVIATED SUMMARY OF THE RULES FOR BUSINESS EXPENSES APPLICABLE TO OVERNIGHT DRIVERS. FOR ADDITIONAL DETAILS AS TO SPECIFIC BUSINESS EXPENSES, THE RECORDS REQUIRED, AND THE VARIOUS GOVERNMENTAL REGULATIONS, PLEASE CONTACT AT 731-532-2844**

TRAVEL OUT of TOWN	
Air Fare	
Bath & Shower	
Bus, Subway, Taxi	
Car Rental	
Laundry	
Laundry Supplies	
Locker Fees	
Lodging (do no include meals)	
Meals - Actual Cost (do not include lodging)	
Number of Days Away From Home	
Parking	
Telephone	
Tips (porter, baggage handling etc.)	
Tolls, (bridge, highway, etc.)	
Toiletries	
Trina	
Other (detail)	



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## TAX DEDUCTIONS FOR Overnight Drivers - page 2

OFFICE EXPENSES	
Fax expenses	
FedEx, UPS, etc.	
Office Supplies	
Postage	
Secretarial	
Stationary	
Other (detail)	
Other (detail)	

SUPPLIES	
Compass	
Ice Chest	
Maps	
Map Book	
Thermos	
Tools	
Trade Publications	
Uniforms	
Uniform Cleaning	
Uniform Repairs	
Other (detail)	
Other (detail)	
Other (detail)	

COMMUNICATIONS EQUIPMENT	
Beeper/Pager	
Cellular Phone	
Citizens Band Radio	
Long Range Communications	
Radio	
Weather Receiver	
Other (detail)	
Other (detail)	



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## TAX DEDUCTIONS FOR Overnight Drivers - page 3

FEES & DUES	
Association Dues	
Licenses	
Security Bond	
Travel Card Fees	
Union Dues	
Other (Detail)	
Other (Detail)	

SAFETY EQUIPMENT	
Apron	
Back Supporter (belt)	
Batteries	
Fire Extinguisher	
First Aid Kit	
Flares	
Flashlight	
Glasses - safety	
Glasses - sun	
Goves - driving	
Gloves - work	
Seat Cushion	
Shoes/Boots - Safety	
Other (detail)	
Other (detail)	

OTHER EXPENSES	
Business Cards	
Insurance - Business	
Leagl & Professional Services	
Publications - Trade	
Subscriptions	
Testing - job related	
Other (detail)	
Other (detail)	

