

ARKANSAS INDIVIDUAL INCOME TAX EMPLOYEE BUSINESS EXPENSES

Taxpayer's legal name	Occupation in which you incurred expenses	Social security number

Part I Employee Business Expenses and Reimbursements

Column A Column B Step 1 **Enter Your Expenses** Other Than Meals Meals and and Entertainment Entertainment 1. Vehicle expense from line 22 or line 29. (Rural mail carriers: see instructions.) 1 00 2. Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work.2 00 3. Travel expense while away from home overnight, including lodging, airplane, car 00 4. Business expenses not included on lines 1 through 3. Do not include meals and 00 00 6. Total expenses. In column A, add lines 1 through 4 and enter the result. In nn 00

Note. If you were not reimbursed for any expenses in step 1, skip line 7 and enter the amount from line 6 on line 8.

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

 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 		
of your Form W-2 (see instructions)7	00	00

Step 3 Figure Expenses To Deduct on AR3

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 AR-OI, line 7		00	<u>00</u>
	Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form AR2106 to your return.			
9.	In column A, enter the amount from line 8. In column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)		00	00
10.	Add the amounts on line 9 of both columns and enter the total here. Also, enter the total AR3, LINE 20.	Il on Schedule	10	00



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Part II Vehicle Expenses

Section A - General Information (you must complete this section if you are claiming vehicle expenses).			(a) Ve	ehicle 1	(b) Vehicle 2	
11.	Enter the date the vehicle was placed in service.	11	/	/	/	/
12.	Total miles the vehicle was driven during 2023	12		miles		miles
13.	Business miles included on line 121	13		miles		miles
14.	Percent of business use. Divide line 13 by line 12.	14		%		%
15.	Average daily roundtrip commuting distance	15		miles		miles
16.	Commuting miles included on line 12	16		miles		miles
17.	Other miles. Add lines 13 and 16 and subtract the total from line 12	17		miles		miles
18.	Was your vehicle available for personal use during off-duty hours?				Yes	🗌 No
19.	Do you (or your spouse) have another vehicle available for personal use?				Yes	🗌 No
20.	Do you have evidence to support your mileage deduction?				Yes	🗌 No
21. If "yes", is the evidence hand written? (See instructions)					Yes	🗌 No

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

22. Multiply line 13 by 62.5 cents (.625) for miles driven in 2023. Enter the results here and on line 1...... 22

Section C - Actual Expenses	(a) Vel	nicle 1	(b) Vehicle 2		
23. Gasoline, oil, repairs, vehicle insurance, etc		00		00	
24a.Vehicle rentals	00 00		00 00		
c.Subtract line 24b from line 24a		00		00	
 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2 - see instructions). 		00		00	
26. Add lines 23, 24c, and 25		00		00	
27. Multiply line 26 by the percentage on line 1427		00		00	
28. Depreciation (see instructions)		00		00	
29. Add lines 27 and 28. Enter total here and on line 129		00		00	

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

30.	Enter cost or other basis (see instruc- tions).	30	00		00	
31.	Enter section 179 deduction (see instructions).	. 31		00		00
32.	Multiply line 30 by line 14 (see instruc- tions if you claimed the section 179 deduction or special allowance)	32	00			
33.	Enter depreciation method and percent- age (see instructions).	33				
34.	Multiply line 32 by the percentage on line 33 (see instructions).	. 34		00		00
35.	Add lines 31 and 34.	. 35		00		00
36.	Enter the applicable limit explained in the line 36 instructions.	. 36	00		00	
37.	Multiply line 36 by the percentage on line 14.	. 37		00		00
	Enter the smaller 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	. 38		00		00