



**ARKANSAS INDIVIDUAL INCOME TAX  
EMPLOYEE BUSINESS EXPENSES**

Taxpayer's legal name	Occupation in which you incurred expenses	Social security number
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**Part I Employee Business Expenses and Reimbursements**

**Step 1 Enter Your Expenses**

1. Vehicle expense from line 22 or line 29. (Rural mail carriers: see instructions.) ..... 1
2. Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work. .... 2
3. Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment. .... 3
4. Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment. .... 4
5. Meals and entertainment 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

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
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	00	
	00	
	00	
		00
	00	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**

7. 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

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**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. .... 8

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**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.) ..... 9

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10. Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule AR3, LINE 20.** ..... 10

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Part II Vehicle Expenses

Section A - General Information (you must complete this section if you are claiming vehicle expenses).

Table with 2 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 11-21 include fields for date, total miles, business miles, percent of business use, average daily roundtrip commuting distance, commuting miles, other miles, and availability for personal use.

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 58.5 cents (.585) for miles driven before July 1, 2022, and by 62.5 cents (.625) for miles driven after June 30, 2022. Add the amounts, then enter the results here and on line 1.

Section C - Actual Expenses

Table with 2 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 23-29 include fields for gasoline, oil, repairs, vehicle insurance, etc.; vehicle rentals; inclusion amount; subtract line 24b from line 24a; value of employer-provided vehicle; add lines 23, 24c, and 25; multiply line 26 by the percentage on line 14; depreciation; add lines 27 and 28.

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

Table with 2 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 30-38 include fields for cost or other basis; section 179 deduction; multiply line 30 by line 14; enter depreciation method and percentage; multiply line 32 by the percentage on line 33; add lines 31 and 34; enter the applicable limit explained in the line 36 instructions; multiply line 36 by the percentage on line 14; enter the smaller of line 35 or line 37.