



**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

	Column A Other Than Meals and Entertainment		Column B Meals and 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 rental, etc. Do not include meals and entertainment. 3	00		
4. Business expenses not included on lines 1 through 3. Do not include meals and entertainment. 4	00		
5. Meals and entertainment expenses (see instructions). 5			00
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	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			
	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. 8			
	00		00
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			
	00		00
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			
			00

Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form AR2106 to your return.



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 11-17: Date, Total miles, Business miles, Percent of business use, Average daily roundtrip commuting distance, Commuting miles, Other miles. Rows 18-21: Availability for personal use, other vehicle, evidence for deduction.

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

Row 22: Multiply line 13 by 62.5 cents (.625) for miles driven in 2024. 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: Gasoline, oil, repairs, vehicle insurance, etc.; Vehicle rentals; Value of employer-provided vehicle; Depreciation.

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: Enter cost or other basis; Enter 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.