

**OVER-THE-ROAD TRUCKER EXPENSES LIST**

AIR FARE \_\_\_\_\_  
 AIR FRESHNER \_\_\_\_\_  
 ALARM CLOCK \_\_\_\_\_  
 ANTENNA \_\_\_\_\_  
 ARMOUR-ALL \_\_\_\_\_  
 ATM FEES \_\_\_\_\_  
 ATLAS \_\_\_\_\_  
 AUTO MILEAGE \_\_\_\_\_  
 BATTERIES \_\_\_\_\_  
 BEDROLL \_\_\_\_\_  
 BEN GAY \_\_\_\_\_  
 BOOTS (STEEL-TOED) \_\_\_\_\_  
 BOOTS (WORK RUBBER) \_\_\_\_\_  
 BOOT REPAIR \_\_\_\_\_  
 BRIEFCASE \_\_\_\_\_  
 BROOM & DUSTPAN \_\_\_\_\_  
 BUFFER TO SHINE \_\_\_\_\_  
 BUNK HEATERS & FAN \_\_\_\_\_  
 BUS FARE \_\_\_\_\_  
 CAB FARE \_\_\_\_\_  
 CAB CURTAINS \_\_\_\_\_  
 CALCULATOR \_\_\_\_\_  
 CAMERA(S) \_\_\_\_\_  
 CAR RENTAL \_\_\_\_\_  
 CB RADIO \_\_\_\_\_  
 CB REPAIR \_\_\_\_\_  
 CDL DRIVER LICENSE \_\_\_\_\_  
 CELLULAR/WIRELESS FEES \_\_\_\_\_  
 CELLULAR PHONE \_\_\_\_\_  
 CHECK CASHING FEES \_\_\_\_\_  
 CIGARETTE PLUGS \_\_\_\_\_  
 CIRCUIT TESTER \_\_\_\_\_  
 CLAIMS FOR DAMAGES \_\_\_\_\_  
 CLEANING SUPPLIES \_\_\_\_\_  
 CLIP BOARD \_\_\_\_\_  
 COFFEE MAKER \_\_\_\_\_  
 COMCHECK FEES \_\_\_\_\_  
 COOLER/COOLER MOTOR \_\_\_\_\_  
 COPIES \_\_\_\_\_  
 CREDIT CARD CHARGES \_\_\_\_\_  
 CREDIT REPORTS \_\_\_\_\_  
 CROWBAR \_\_\_\_\_  
 DE-ICER \_\_\_\_\_  
 DE-GREASER \_\_\_\_\_  
 DECONTAMINATION \_\_\_\_\_  
 DISINFECTANT \_\_\_\_\_  
 DRY CLEANING \_\_\_\_\_  
 DOT PHYSICAL \_\_\_\_\_  
 DUCT TAPE \_\_\_\_\_  
 ELECTRICAL TAPE \_\_\_\_\_  
 ETHER \_\_\_\_\_  
 EYEWARE, SUNGLASSES \_\_\_\_\_  
 FAN CLAMPS \_\_\_\_\_  
 FAXES & FEES \_\_\_\_\_  
 FILM DEVELOPMENT \_\_\_\_\_  
 FILM FOR CAMERA \_\_\_\_\_  
 FIRST AID SUPPLES \_\_\_\_\_  
 FLAGS \_\_\_\_\_  
 FLARES \_\_\_\_\_  
 FLASHLIGHTS \_\_\_\_\_

FLY SWATTER \_\_\_\_\_  
 GATORADE (HYDRATION) \_\_\_\_\_  
 HAND CLEANER \_\_\_\_\_  
 HANGERS \_\_\_\_\_  
 HARD HAT \_\_\_\_\_  
 HAZMAT GEAR \_\_\_\_\_  
 HEARING AIDS \_\_\_\_\_  
 ICE \_\_\_\_\_  
 JACK STRAPS \_\_\_\_\_  
 LAP DESK \_\_\_\_\_  
 LAUNDRY BAG \_\_\_\_\_  
 LAUNDRY SOAP \_\_\_\_\_  
 LIQUID PAPER \_\_\_\_\_  
 LOAD CHAINS \_\_\_\_\_  
 LOCKS \_\_\_\_\_  
 LODGING \_\_\_\_\_  
 LOG BOOKS \_\_\_\_\_  
 LOG BOOK COVERS \_\_\_\_\_  
 LOT LIZARD REPELLENTS \_\_\_\_\_  
 MAGNIFYING GLASS \_\_\_\_\_  
 LUMPER FEES \_\_\_\_\_  
 MAGNIFYING GLASS \_\_\_\_\_  
 MAPS \_\_\_\_\_  
 MAP LAMP \_\_\_\_\_  
 MONITORS OF CAMERAS \_\_\_\_\_  
 MONEY ORDER FEES \_\_\_\_\_  
 NOTEBOOK PAPER \_\_\_\_\_  
 OFFICE SUPPLIES \_\_\_\_\_  
 PAPER TOWELS \_\_\_\_\_  
 PENS & PENCILS \_\_\_\_\_  
 PILLOWS \_\_\_\_\_  
 PORTABLE VACUUM \_\_\_\_\_  
 POWER BOOSTERS \_\_\_\_\_  
 POWER CORDS \_\_\_\_\_  
 RAIN GEAR \_\_\_\_\_  
 RAZORS \_\_\_\_\_  
 READING GLASSES \_\_\_\_\_  
 REFRIGERATOR \_\_\_\_\_  
 SAFETY DEVICES \_\_\_\_\_  
 SAFETY GLASSES \_\_\_\_\_  
 SAUCE PANS \_\_\_\_\_  
 SEAT COVERS \_\_\_\_\_  
 SEWING KIT \_\_\_\_\_  
 SHAVING TOTE \_\_\_\_\_  
 SHEETS & LINENS \_\_\_\_\_  
 SHIF GRIP \_\_\_\_\_  
 SHOWERS \_\_\_\_\_  
 SIGNAGE EXPENSE \_\_\_\_\_  
 STAPLES & STAPLER \_\_\_\_\_  
 SUNGLASSES \_\_\_\_\_  
 TARPS \_\_\_\_\_  
 THERMAL UNDERWEAR \_\_\_\_\_  
 THERMOS BOTTLE \_\_\_\_\_  
 TIRE IRON \_\_\_\_\_  
 TISSUES \_\_\_\_\_  
 TOASTER \_\_\_\_\_  
 TOILETRIES \_\_\_\_\_  
 TOOLS \_\_\_\_\_  
 TOWELS \_\_\_\_\_

TRASH BAGS \_\_\_\_\_  
 TRAVEL BAGS \_\_\_\_\_  
 TUPPERWARE \_\_\_\_\_  
 UNIFORMS \_\_\_\_\_  
 UNIFORMS ALTERATIONS \_\_\_\_\_  
 VASALINE \_\_\_\_\_  
 VISINE \_\_\_\_\_  
 WRIST WATCH \_\_\_\_\_  
 WD-40 \_\_\_\_\_  
 WINDOW SCREEN \_\_\_\_\_  
 WORK GLOVES \_\_\_\_\_  
 Z BIG QUESTIONS: \_\_\_\_\_

**MEALS/INCIDENTALS**  
 ("ME&I" via CONUS)\*[www.gsa.gov](http://www.gsa.gov)  
 \*CONUS ME&I PER DIEMS: \_\_\_\_\_  
 REIMBURSEMENTS FOR ME & I \_\_\_\_\_  
 HOTELS/MOTELS PAID \_\_\_\_\_

**TRACTOR-SPECIFIC**

CLEANING & DETAILING \_\_\_\_\_  
 GPS SYSTEMS \_\_\_\_\_  
 FINANCE CHARGES \_\_\_\_\_  
 FUELS & FLUIDS \_\_\_\_\_  
 FUELS TAXES \_\_\_\_\_  
 INSURANCE \_\_\_\_\_  
 MAINTENANCE, PARTS & REPAIRS \_\_\_\_\_  
 PARKING FEES \_\_\_\_\_  
 PORTABLE RADIO \_\_\_\_\_  
 PORTABLE TELEVISION \_\_\_\_\_  
 RADIO EQUIPMENT & ACCESSORIES \_\_\_\_\_  
 REEFER FUELS \_\_\_\_\_  
 ROAD USE TAXES (FORM 2290) \_\_\_\_\_  
 STATE ROAD USE TAXES PAID \_\_\_\_\_  
 STORAGE \_\_\_\_\_  
 TIRES & RIMS PURCHASES \_\_\_\_\_  
 TOLLS \_\_\_\_\_  
 TOWING \_\_\_\_\_  
 WASHING & WAXING \_\_\_\_\_  
 WEATHER-TRACKING SYSTEMS \_\_\_\_\_  
 WEIGHT CHARGES & FEES \_\_\_\_\_  
 OTHER: \_\_\_\_\_  
 OVERNIGHTS FOR YEAR (PER LOGBOOK) \_\_\_\_\_

## DEDUCTION of TRAVEL EXPENSES, INCLUDING D.O.T. EMPLOYEES

### THE BASIC RULES:

(1) Keep all receipts, including those point of sale receipts, (2) pay all bills with a check or debit (or credit) card, and (3) anything you pay cash for without a detailed receipt or bill of sale is treated as a non-deductible personal expense, not a business income deduction. In 2007, I've found that cash receipts are 100% useless, and I don't LIKE to permit my clients to claim them anymore for tax audit defense purposes...because I know better as do most of my clients. This holds true also for any and all charitable contributions.

### SOLE PROPRIETORS:

As a sole proprietor (unincorporated legal business entity) you are simply subject to inferior deductions availability because you are not classified as a "D.O.T. Employee" since you do not earn W-2 wages but are self-employed. It is essential that you keep all receipts for your business and keep them organized into all appropriate categories for your year-end tax return. Reason: You may only claim what you can prove you spent through your own resources ("borrowed" cash receipts won't do anything but irritate the IRS auditors). It is also an intelligent idea to make those obligatory and statutory quarterly estimated Form 1040ES payments each and every quarter to vastly reduce the chances of being perpetually audited by the IRS when you don't do so.

### D.O.T. EMPLOYEES:

If you meet the criteria as a "D.O.T. EMPLOYEE" that means you (1) get a W-2 each year from your employer(s) and (2) are subject to the special provisions allowed by IRS regulations as to your lodging, meals-incidentals-entertainment (MI&E) CONUS per diem rates. If you receive "allowances" for your per diem as a DOT employee it is essential that you also claim entirely those funds when calculating your Employee Business Expense deductions...if you don't claim those reimbursements you have a definite problem with IRS, perhaps for years to come...federal regulations now require such "non-accountable" reimbursements be included in your W-2 figures.

### DEDUCTIONS and CREDITS for *DRIVERS*:

If you are indeed an employee-driver, such as a bus driver, taxicab driver, or truck driver (the main focus of this document), you may received Form W-2, *Wage and Tax Statement*, for income from wages you receive as an employee. If you received a Form W-2 and the "Statutory employee" check box in Box 13 is marked, report that income on Schedule C, *Profit and Loss from Business*. Statutory employees include also certain agent or commission drivers. Make certain BOTH YOU AND YOUR EMPLOYER (and mutual benefits to the driver and to the employer) of treating you as a "Statutory employee."

If you are a self-employed (unincorporated) driver or treated as an independent contractor (no W-2 or a W-2 marked "Statutory employee"), report all your income on Schedule C. You may account for self-employment income yourself and/or you may receive Form 1099-MISC, *Miscellaneous Income*. Also, any tips you receive, such as tips received as a taxicab driver, or bonuses received as a truck driver in cash, are taxable income. And the sale of any of your equipment or work-related purchases also constitute taxable income (i.e.: sales of tires, radios, etc.).

If you are self-employed (unincorporated) and your net earnings after all legitimate deductions are taken are \$400 or more, you must pay self-employment tax on the income you report on Schedule C (currently at a rate of 15.30% (i.e.: \$153.00 per \$1,000) before adjustment on the front of your 1040 tax return); plus federal income taxes.

You may be able to reduce your taxes by deducting un-reimbursed, work-related expenses (such as those on the first page of this document, which is, by the way, not an exhaustive list and is subject to improvement and change). If you are an employee, these expenses may be claimed as miscellaneous *Itemized Deductions* on Schedule A, *Itemized Deductions*. If they are attributable to being a qualified statutory employee or to your being self-employed, they may be deductible on Schedule C. You should keep receipts to substantiate each and every one of these claimed deductible expenses *for at least four years* after filing your tax return each year.

Other expenses related to truck drivers in particular do include things like cargo losses and damage claims if cargo costs were included in income and pay to other drivers who assist you with your job. If these drivers are your employees (instead of independent contractors), you may be (and are likely to be) responsible for paying employment taxes, such as Social Security tax (currently 6.20%), Medicare tax (currently 1.45%) and federal unemployment tax (currently scheduled generally at .008% of the first \$7,000 (\$56 maximum if you meet the credit

requirements) of earnings each year). And remember also that other matters concerning workmen's compensation, liability insurance, state taxes (including unemployment taxes) and other matters relating to earnings in your particular type of work and the state(s) in which you operate.

When determining passenger vehicle expenses, you cannot use, under current IRS rules and regulations, the standard mileage rate (which is 48.5 cents per mile for 2007 and 50.5 cents per mile for 2008) for vehicles used for hire such as taxicab, bus or tractor (over-the-road trucks). **Only actual passenger vehicle operating expenses are permitted to be claimed and deducted from taxable income or you must use the alternative stated rates per mile, but not both!**

Particular vehicle types, their specific use, percentage of business use and whose name the vehicle is legally titled in all have bearing on how to claim and depreciate the vehicle. For example: **An 18-wheeler is 3-year property and may possibly be expensed entirely in the first year of operation** if the vehicle is used by the lawful owner...unless the vehicle is in a leased or leased-to-own property situation.

**Per diem information can easily be obtained online at:**

[http://www.taxalmanac.org/index.php/Discussion:Truck\\_Drivers\\_Per\\_Diem](http://www.taxalmanac.org/index.php/Discussion:Truck_Drivers_Per_Diem) or at <http://www.gsa.gov>

and inquire about both 1) PER DIEMS and 2) CONUS for latest data and charts for specific areas. Note: the Per Diem rates are not constant and are calculated on basis of federal fiscal year beginning October 1<sup>st</sup> through following year September 30<sup>th</sup>. Discuss these issues with your tax advisor each and every year for best results!

Hope this all helps you deal with your travel expenses. You can also download further information from the IRS at [www.irs.gov](http://www.irs.gov) and then review the instructions for Form 2106 (Employee Business Expenses) and related topics.

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