



CHAPMAN ENTERPRISES

dba CHAPMAN'S TAX SERVICE

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You may fill in this form using your computer; or print off and fill in manually

TAX MATTERS TRUCK DRIVER LEGAL DEDUCTIONS

The tax bill, which went into effect January 1, 1994, decreased the deductible amount allowed for business meals. This reduction makes it even more important for truckers to keep their receipts for other un-reimbursed expenses. The following steps will help maximize your deductions and prepare the necessary information for your tax accountant.

1. Save all receipts for the items that appear on the following list of qualifying expenses. It's helpful to keep a manila envelope in the truck and drop in all your business receipts as you receive them. It's not necessary to keep meal receipts unless you spend more than \$52 a day for meals.
2. Count the number of sleeper days you were away from your tax home. Generally, your tax home is the entire city or general area in which your main business or work place is located, regardless of where you maintain your family home. If you do not have a regular place of business, then your tax home is the place where you regularly live. (HINT: To make this step easier, keep subtotals throughout the year. When you complete a log book, count the number of sleeper days away from home and note the number on the front cover. Then at the end of the year just add the monthly totals.)
3. At the end of the year, while you are waiting for your 1099 and W2 forms, add up the receipts in the following categories:
 - *Parking fees, tolls and local transportation
 - *Lodging
 - *Supplies and miscellaneous expenses
4. Gather receipts for the personal deductions that will be included on your IRS Schedule A form.

DEDUCTIBLE EXPENSES

AIRFARE	FLY SWATTER	READING GLASSES
AIR FRESHENER	FILM DEVELOPING	RECEIPT BOOKS
ARMOR-ALL	(LIMIT \$10)	REFRIGERATOR
ALARM CLOCKS	FILM FOR DAMAGE	SAFETY GLASSES
ANTENNAS	CLAIMS	SAUCEPANS
ATLAS	FIRST AID SUPPLIES	SCALE RECEIPTS
BATTERIES	FUMIGATE TRAILER	SCREWDRIVERS
BEN GAY	GLOVES	SEAT COVERS
BOOTS (STEEL-TOED OR	HAMMER	SEWING KIT
RUBBER WORK BOOTS)	HAND CLEANER	SHAVING KIT
BOOT REPAIR	HANGERS	SHEETS
BRIEFCASE	HARD HAT	SHIFT GRIP
BROOMS & DUSTPANS	HEARING AIDS	SHOWERS
BUFFER (FOR SHINING TRUCK)	ICE	SLEEPING FAN
BUNK HEATERS/FANS	JACK STRAP	SLEEPING BAG
BUS FARE (HOME TO JOB)	LAP DESK	SUNGLASSES
CAB CURTAINS	LAUNDRY BAGS	STAPLER/STAPLES
CALCULATOR	LAUNDRY DETERGENT	THERMAL UNDERWEAR
CAMERA (LIMIT \$50)	LIQUID PAPER	
CB RADIO & CB REPAIRS	LOAD LOCKS	THERMOS
CHECK CASHING FEES	LOCKS	TISSUES
CIGARETTE PLUG-INS	LOG BOOK COVERS	TIE-DOWNS
CLEANING SUPPLIES	MAGNIFYING GLASS	TOILETRIES
CLIPBOARDS	MAPS	TOWELS
COFFEE MAKER	MAP LAMP	TRASH BAGS
COMCHEK FEES	METAL SHELVES	TRUCK CABLES
COOLER	MONEY ORDER CHARGES	TOASTER
COOLER MOTOR	PAPER CLIPS	TOOLS
COPIES	PAPER/NOTEBOOKS	TOWING
CROWBAR	PAPER TOWELS	TRAVEL BAG
CIRCUIT TESTER	PARKING	TRUCK WASH
DISINFECTANT	PENS/PENCILS	TUPPERWARE
TRUCK/TRAILER STORAGE	PHONE	TRUCKER'S
DE-ICER	PHYSICAL (DOT)	MAGAZINES
DUCT TAPE	PILLOW	UNIFORMS &
DRIVER'S LICENSE (CDL)	POWER BOOSTER	ALTERATIONS
ELECTRICAL TAPE	POWER CORD	VACUUM
ETHER	PRESCRIPTION	(PORTABLE)
FAN CLAMPS	EYEWEAR	VISINE
FAXES	RADIO EQUIPMENT	WATCH (LIMIT \$25)
FLASHLIGHTS	RAIN GEAR	WD-40
FLOOR MATS	RAZORS	WINDOW SCREEN

TRUCK DRIVER TAX SAVER

RECORD OF EXPENSES

DESCRIPTION	DAYS x	RATE =	AMOUNT
Meals (number of days out - Log Book Sleeper Days)			
Appliances (coffee pot, fridge, hot plate, Coleman stove, etc)			
CB Radio (if required)			
Dues			
Gloves			
Hotels (not reimbursed)			
Laundry expenses			
Linens (sheets, blankets, pillows, towels, mattress, etc)			
Maps, atlas, etc			
Postage, Fax, Express Mail, etc			
Record Keeping Supplies (logs, pencils, pads, calendars, etc)			
Showers			
Supplies (paper towels, Windex, Armor All, de-icer, deodorizers, etc)			
Toiletries			
Tolls and Parking			
Tools and/or Tool Box (tire gauge, chains, booster cable, gas can, water container, etc)			