

Unreimbursed Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106-EZ and its instructions is available at www.irs.gov/form2106ez.

OMB No. 1545-0074

2016

Attachment

Sequence No. **129A**

| | | |
|-----------|---|------------------------|
| Your name | Occupation in which you incurred expenses | Social security number |
| | | |

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2016.

Caution: You can use the standard mileage rate for 2016 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

| | | | | |
|---|--|---|--|--|
| 1 | Complete Part II. Multiply line 8a by 54c (0.54). Enter the result here | 1 | | |
| 2 | Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work | 2 | | |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment | 3 | | |

Form 2106 Ez Instructions

**United States. Internal Revenue
Service**

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located on the right side of the light blue bar.

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Table of Contents Form 2106 Ez Instructions

1. Understanding the eBook Form 2106 Ez Instructions
 - The Rise of Digital Reading Form 2106 Ez Instructions
 - Advantages of eBooks Over Traditional Books
2. Identifying Form 2106 Ez Instructions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Form 2106 Ez Instructions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Form 2106 Ez Instructions
 - Personalized Recommendations
 - Form 2106 Ez Instructions User Reviews and Ratings
 - Form 2106 Ez Instructions and Bestseller Lists
5. Accessing Form 2106 Ez Instructions Free and Paid eBooks
 - Form 2106 Ez Instructions Public Domain eBooks
 - Form 2106 Ez Instructions eBook Subscription Services
 - Form 2106 Ez Instructions Budget-Friendly Options
6. Navigating Form 2106 Ez Instructions eBook Formats

- ePub, PDF, MOBI, and More
- Form 2106 Ez Instructions Compatibility with Devices
- Form 2106 Ez Instructions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Form 2106 Ez Instructions
 - Highlighting and Note-Taking Form 2106 Ez Instructions
 - Interactive Elements Form 2106 Ez Instructions
- 8. Staying Engaged with Form 2106 Ez Instructions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Form 2106 Ez Instructions
- 9. Balancing eBooks and Physical Books Form 2106 Ez Instructions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Form 2106 Ez Instructions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Form 2106 Ez Instructions
 - Setting Reading Goals Form 2106 Ez Instructions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Form 2106 Ez Instructions
 - Fact-Checking eBook Content of Form 2106 Ez Instructions
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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