

**FEDERAL TAXES and O-T-R & O-O TRUCKERS DEDUCTIONS LIST**

**Advertising/Promotional**

- Business Cards
- Promotional (calendars, pens, brochures)
- Signage on Tractor and/or Trailer
- Web Site Fees & Charges
- Other: \_\_\_\_\_?

**Auto Mileage (Business Miles)**

- Total Miles Driven: \_\_\_\_\_
- Business-Only Miles: \_\_\_\_\_
- Commuting Miles: \_\_\_\_\_
- Other Miles: \_\_\_\_\_
- Ending Odometer Reading \_\_\_\_ Miles
- Beginning Odometer Reading \_\_\_\_ Miles
- Make, Model & Year of Passenger Vehicle: \_\_\_\_\_
- Vehicle Placed in Service Date: Day: \_\_\_\_ Month: \_\_\_\_ Year: \_\_\_\_
- Other: \_\_\_\_\_?

**Interest/Finance Charges**

- Business Loan Interest Paid
- Credit Card Interest (business related only)
- Equipment Vendor Finance Charges
- Passenger Vehicle Finance Charges (limited and pro-rated between business and personal)
- Tractor Finance Charges
- Trailer Finance Charges
- Other: \_\_\_\_\_?

**Professional & Legal Services**

- Accountant/Tax Preparation
- Attorney Fees
- Bookkeeper
- Credit Reports
- Prepaid Legal Fees Insurance Premiums
- Other: \_\_\_\_\_?

**Office Related Expenses**

**(1) Administrative Banking Fees & Charges**

- ATM Fees
- Checking Account Charges
- ComData/ComCheck Fees
- Credit Card Fees
- Money Order Fees
- Other: \_\_\_\_\_?

**(2) Administrative Dues & Subscriptions**

- OOIDA
- Teamsters Union Dues
- Other: \_\_\_\_\_?

(NOTE: Areas left blank in this document and the back-side of the four pages are intended by the author to permit you to jot down questions or comments to yourself or to your tax pro for later reference and to permit further expansion of this list by the trucker himself or herself)

**(3) Clerical Operations**

- Briefcase
- Calendars
- Calculator
- Clipboard
- Computer Accessories
- Copies/Reproduction of Documents

- E-Mailing Fees
- Faxing Fees Paid
- Liquid Paper/Glue
- Notebooks & Paper
- Postage & Shipping
- Printer & Toner for Computer
- Receipt Books
- Stationery & Envelopes
- Writing Instruments
- Other: \_\_\_\_\_?

**Regulatory Licensing & Costs**

- Access Card/Permit Fees (i.e.: Includes access costs to military bases, shipping ports, etc.)
- CDL Licensing-Related Costs/Fees
- DOT Physicals Fees & Costs
- Log Books (paper & covers)
- Log Book-Related Software
- Road Use Taxes (Form 2290)
- Scales & Weighing Fees (NOTE: over-weight or over-length or size DOT-regulations-related penalties are not tax deductible, nor are traffic tickets)
- State Fuel Taxes
- Tolls
- Trailer Tags
- Other: \_\_\_\_\_?

**"SUPPLIES" CATEGORIES**

**Personal Hygiene**

**Supplies on Tractor**

- Bed rolls, pillows & sheets
- Ben-Gay
- Cleaning & Sanitation Supplies
- Clothes Hangers
- Deodorant
- First Aid Kit & Accessories
- Hand Cleaners/Fluids
- Laundry Bag & Detergent
- Mosquito Netting
- Nightwear
- Porta-Potty/Urinal
- Reading Glasses (safety)
- Shampoo & Soap
- Shaving Kit & Accessories
- Toothbrush & Toothpaste
- Wash Cloths & Towels
- Other: \_\_\_\_\_?

**"Lot Lizard Repellants"**

**And Criminal Behavior Deterents**

- Alarms & Sirens
- Guard Dog & Related Expenses
- Illumination Devices (lights)
- Signage (i.e.: "No Riders" or "Please Do Not Feed the Snake" or "Beware of Dog")
- Surveillance (audio-visual) Systems
- Wetted Paper Towels (gross, but true?) thrown out of drivers' side window
- Other: \_\_\_\_\_?

**Safety & Security Devices**

- Air Fans

- Alarm Clocks & Timing Devices
- Boots (steel-toed)
- Boots (hazmat or rubber)
- "Bungee" Cords/Tie Downs
- Cab Curtains
- Chains for Drive Tires (if legal)
- Crowbar
- Duct Tape
- Eyewear/Sunglasses
- Flags & Flares
- Flashlights & Batteries
- Flyswatter/Pest Control
- GPS Systems & Updates
- Hardhat & Hazmat Devices
- Hearing Aids
- Jack Straps
- Load Chains & Locks
- Magnification Devices
- Maps with Map Light Devices
- Rain Gear
- Surveillance Devices
- Uniforms (with insignia)
- Visine (eye drops for safety)
- Watch or Timing Devices
- Windshield Cleaners/Fluids
- Window Screens (ventilation)
- Work Gloves
- Work Tools
- Other: \_\_\_\_\_?

**Decontamination Supplies**

- Bleach
- Cleanings Devices & Related Supplies
- Disinfectants
- Paper Towels
- Other: \_\_\_\_\_?

**Other Supplies**

- Air Decontamination & amp; Fresheners
- Armor-All
- Atlas (maps & mileage)
- Bolts and Screws with Locker
- Broom, Dustpan, Garbage Bags
- Buffer to Shine Paint/Chrome
- Bunk Heaters
- Cigarette Lighter Plugs
- Circuit Tester
- Coffee Maker
- De-icer
- De-greaser
- Ether (for engine starting purposes)
- Portable Refrigerator or Cooler
- Portable Vacuum
- Power Boosters
- Power Cords
- Other: \_\_\_\_\_?

**Rents (Real Estate Related Only)**

- Office Space Lease/Rents
- Parking Space Rents
- R/E Mortgage Interest (= OIH)
- R/E Property Taxes Paid (= OIH)
- Storage Space
- Other: \_\_\_\_\_?

OIH = Office In Home Consideration (see IRS Form 8829 and instructions)

**Rents & Leases (Equipment)**

- Computer, Computer Accessories
- Equipment for Office
- Equipment for Operations
- Other: \_\_\_\_\_?

**Overnights Meals – Entertainment-Incidentals (ME & I) 80% Deductible  
Non-DOT workers**

- Actual Costs: \$ \_\_\_\_\_
- (\*\*No "automatic" Per Diem allowance permitted (keep log of actual expenses))
- Number of overnights per driver's logbooks: \_\_\_\_\_?
- Other: \_\_\_\_\_?

**Qualified DOT W-2 Employees**

**Non-DOT workers** [Number of overnights per log books: \_\_\_\_\_ and # of 6-Hour Shifts \_\_\_\_\_ (divide the number of hours worked by the number 6 to arrive at the number of 6-hour shifts qualifying for precise per Diem calculations)\*

\*Choice of Per Diem by locale or per Diem per "average" at "COST ME & I rates factored by # of 6-hour shifts."

Not all "shifts" are created equal on first and last day of a trip.

# \_\_\_\_\_ overnights X \$ \_\_\_\_\_ = \$ \_\_\_\_\_ multiplied by 80% = \$ \_\_\_\_\_ (80% Deductible with Log)

Cost Per Diems can be found on the Internet at:

[www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287) and [www.gsa.gov/portal/category/100120](http://www.gsa.gov/portal/category/100120) and [www.irs.gov/pub/irs-pdf/p1542.pdf](http://www.irs.gov/pub/irs-pdf/p1542.pdf)

**Other Business Meals, Entertainment & Incidentals**

- For Business Meetings: \$ \_\_\_\_\_
  - Work Search Overnights: \$ \_\_\_\_\_
  - Other: \_\_\_\_\_?
- (50% Deductible with Log)

**Travel Expenses**

- Air fare (to and from work place and tractor)
- Bus Fares (away from home)
- Cab Fares (away from home)
- Car Rentals (away from home)
- Dry-Cleaning (away from home)
- Lodging (hotels, motels) Actual Expenses \$ \_\_\_\_\_
- Showers
- Other: \_\_\_\_\_?

**Utilities List**

- Electrical power fees
- Waste removal fees
- Other: \_\_\_\_\_?

**Communications Devices/Fees**

- Access Fees (i.e.: Internet, Satellite radio (XM-Sirius) and Television for road conditions, weather, and other safety and security purposes)
- Antennas & accessories
- CB radio, parts & repairs
- Cellular/wireless fees paid

- Laptop computer & accessories
- Portable radio
- Portable television devices
- Other: \_\_\_\_\_?

**Other Deductions Trucking- Specific Expenditures**

**Contract labor**

- Broker Commissions Paid
- Commissions to Job Finders
- Lumper Fees
- Sub Driver Fees/Commissions
- Other: \_\_\_\_\_?

**Tractor Operations**

- Finance Charges (see Interest) Owner should have an amortization of Principal & Interest payments scheduled
- Fuels & Fluids for Tractor
- Insurance on Tractor
- Lease Payments on Tractor
- Liability Insurance on Tractor
- Maintenance, Parts, Repairs
- Non-refundable Escrows Paid
- Parking Charges & Fees
- Reefer Fuels & Fluids
- Reefer Lease Payments
- Tags (see Taxes)
- Tires and Rims
- Towing
- Washing & Waxing & Detailing
- Other: \_\_\_\_\_?

**Lubricants**

- Devices for: (i.e.: grease-guns, sprayers, etc.)
- Grease & Oil
- Vaseline & WD-40
- Other: \_\_\_\_\_?

**Various Other Potential Deductions**

- Amortization of Long-Term Intangible Expenses (ask your tax pro to handle this specifically... may involve matters like refinancing costs of business loans, equipment, lease-to-own terms, prepaid insurance and warranties, etc.).
- Paid out damage claims
- Other: \_\_\_\_\_?
- Other: \_\_\_\_\_?
- Other: \_\_\_\_\_?
- Other: \_\_\_\_\_?

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