

**A** Were you employed during the tax year as an Armed Forces reservist, a qualified performing artist, a fee-basis state or local government official, or an individual with a disability claiming impairment-related work expenses? See the line 10 instructions for definitions.

No

Don't file Form 2106 (see *Notes* below).

Yes

**B** Did you have job-related business expenses?

No

Don't file Form 2106.

Yes

**C** Were you reimbursed for any of your business expenses (count only reimbursements your employer didn't include in box 1 of your Form W-2)?

No

**D** Are you claiming job-related vehicle, travel, transportation, meals, or entertainment expenses?

Yes

File Form 2106 (see *Notes* below).

No

Don't file Form 2106.

Yes

**E** Did you use a vehicle in your job during the tax year that you also used for business in a prior year?

No

**F** Are your deductible expenses more than your reimbursements (count only reimbursements your employer didn't include in box 1 of your Form W-2)? For rules covering employer reporting of reimbursed expenses, see the instructions for line 7.

No

Don't file Form 2106.

Yes

**G** Is either (1) or (2) true?

1. You owned this vehicle and used the actual expense method in the first year you used the vehicle for business.
2. You used a depreciation method other than straight line for this vehicle in a prior year.

No

File Form 2106.

Yes

Yes

File Form 2106.

### Notes

- Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities should see the instructions for line 10 to find out where to deduct employee expenses.
- Form 2106 may be used only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses because of the elimination of miscellaneous itemized deductions subject to the 2% floor under section 67(a) by section 67(h).