



**ARKANSAS INDIVIDUAL INCOME TAX  
EMPLOYEE BUSINESS EXPENSES**

Taxpayer's legal name	Occupation in which you incurred expenses	Social security number
-----------------------	---	------------------------

**Part I Employee Business Expenses and Reimbursements**

**Step 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
1. Vehicle expense from line 22 or line 29. (Rural mail carriers: see instructions.) ..... 1	00			
2. Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work. .... 2	00			
3. Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment. .... 3	00			
4. Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment. .... 4	00			
5. Meals and entertainment expenses (see instructions). .... 5				00
6. <b>Total expenses.</b> In column A, add lines 1 through 4 and enter the result. In column B, enter the amount from line 5. .... 6	00			00

**Note.** If you were not reimbursed for any expenses in step 1, skip line 7 and enter the amount from line 6 on line 8.

**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7. Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). .... 7				00
--	--	--	--	----

**Step 3 Figure Expenses To Deduct on AR3**

8. Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in column A, report the excess as income on Form AR-OI, line 10. .... 8				00
<b>Note.</b> If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form AR2106 to your return.				
9. In column A, enter the amount from line 8. In column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) ..... 9				00
10. Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule AR3, LINE 20.</b> ..... 10				00



Part II Vehicle Expenses

Section A - General Information (you must complete this section if you are claiming vehicle expenses).

Table with 2 columns: (a) Vehicle 1, (b) Vehicle 2. Rows include date, total miles, business miles, percent of business use, average daily roundtrip commuting distance, and commuting miles.

- 11. Enter the date the vehicle was placed in service.
12. Total miles the vehicle was driven during 2025.
13. Business miles included on line 12.
14. Percent of business use. Divide line 13 by line 12.
15. Average daily roundtrip commuting distance.
16. Commuting miles included on line 12.
17. Other miles. Add lines 13 and 16 and subtract the total from line 12.
18. Was your vehicle available for personal use during off-duty hours?
19. Do you (or your spouse) have another vehicle available for personal use?
20. Do you have evidence to support your mileage deduction?
21. If "yes", is the evidence hand written? (See instructions).

Section B - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or section C.)

22. Multiply line 13 by 70.0 cents (0.70) for miles driven in 2025. Enter the results here and on line 1.

Section C - Actual Expenses

Table with 2 main columns: (a) Vehicle 1, (b) Vehicle 2. Rows include Gasoline, oil, repairs, vehicle insurance, etc.; Vehicle rentals; Value of employer-provided vehicle; Depreciation; and total amount.

Section D - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing section C for the vehicle.)

Table with 2 main columns: (a) Vehicle 1, (b) Vehicle 2. Rows include cost or other basis; section 179 deduction; depreciation method and percentage; applicable limit; and final depreciation amount.