

Diemer Accounting & Tax Services Inc.

Truckers Worksheet on What You Can Deduct

Below is a worksheet on deductions available to those who drive a truck. Please keep in mind, this list is by no means complete, but should give you an idea of what you can possibly deduct **as long as** you have the supporting records. In order to get all the deductions you are entitled to and in the event of an audit it is **very important that you maintain accurate and detailed records of your expenses.**

Helpful Hints:

- Use a log book for detailed recording of dates, times and amounts of expenses in the event the IRS asks for evidence plus this will be extremely useful for your tax preparer. Your records can be kept on your computer, but you will need to furnish receipts and/or written records showing the item and what the expense was for in the event of an audit.
- Keep your records together. GET receipts for everything you buy for use in, on or around your truck. The IRS must be able to consider the expense ordinary and necessary and will not accept anything that is too outrageous or lavish.
- Some cash receipts are not always possible to get (i.e.: laundry, truck washes) and the IRS does realize this. In this situation you should write on paper the date, amount and what it was used for. The IRS may accept these as long as they are not excessive and are normal and expected business expenses for your business.
- Most of these deductions are available to drivers working for a company and self-employed drivers, but some of them only apply to self-employed drivers. Consult your tax professional or check with the IRS.
- Lumpers – Get a receipt from the lumper which includes his name, address, social security number, the name of the company at which you used his services, the date and the amount you paid him if you are not reimbursed by the company for the amount you paid the lumper. If you are partially reimbursed for the lumper, you can deduct the difference providing you have the above information on the lumper.
- Meals: The Standard Meal Allowance (per diem) is different for truckers than other people and does vary by location and by the year. Consult your tax advisor yearly regarding this deduction or visit http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts for more detailed information.

- Tax Home – in order to claim travel expenses you must have a tax home. The place that you live when you are not on the road – a PO Box is not a tax home. If you live in your truck and do not have a physical street address then you cannot claim any travel expenses. In addition to the physical address, you also must have living expenses at your main home that you duplicate because your business requires you to be away from that home. Using your parents or another relative or friends address as your tax home is only valid if you pay that person an amount equal to the going rate for a room in the area and you regularly use that room when off duty as your residence. In the event of an audit you will need to prove that you have an actual tax home to substantiate these expenses. If you cannot do this, you will more than likely lose all your deductions for travel and will be subject for fines and penalties for the amount of the tax increase.
- Keep separate bank accounts and credit cards to use exclusively for business. Keep those statements separate from your personal for easy access and proof if needed.
- Any EMPLOYER-REIMBURSED expenses are NOT deductible – do not include them.
- Other Non-deductible expenses that you need to leave off:
 - Clothing that is adaptable to everyday wear
 - Commuting costs
 - Home phone line
 - Interest on personal loans
 - Personal vacations
- DO NOT MAKE THE SAME MISTAKE AS OTHER TRUCKERS, FALLING INTO THE TRAP OF TRYING TO CLAIM TOO MUCH AND ENDING UP WITH AN AUDIT.

Dickman Accounting
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TRUCK DRIVER TAX DEDUCTIONS

CLEANING SUPPLIES	AMOUNT	ELECTRONICS	AMOUNT	MISC. SUPPLIES	AMOUNT	TRACTOR SUPPLIES	AMOUNT
Air Freshener	\$ -	Antenna	\$ -	Alarm Clock	\$ -	Bunk Heaters & Fan	\$ -
Amour-All	\$ -	Batteries	\$ -	Auto Mileage	\$ -	Cooler/Cooler Motor	\$ -
Broom/Dustpan	\$ -	Camara/Film/Development	\$ -	Bedding/Pilows/Linens	\$ -	De-Icer	\$ -
Cloth Towels	\$ -	CB Radio & Repair	\$ -	Cab Curtains	\$ -	Ice	\$ -
De-Greaser	\$ -	Cell Phone / Headphone	\$ -	Coffee Maker	\$ -	Ether	\$ -
Disinfectant	\$ -	Cigarette Plugs	\$ -	Fan Clamps	\$ -		\$ -
Hand Cleaner	\$ -	Circuit Tester	\$ -	Flags	\$ -	TRACTOR SPECIFIC	\$ -
Laundry Soap/Bag	\$ -	GPS Unit & Map Updates	\$ -	Fans	\$ -	Cleaning / Detailing	\$ -
Other Cleaning Supplies	\$ -	Map Lamp	\$ -	Flashlights	\$ -	Finance Charges	\$ -
Paper Towels	\$ -	Monitors of Cameras	\$ -	Fly Swatter	\$ -	Fuels & Fluids	\$ -
Portable Vacuum	\$ -	Portable Radio / TV	\$ -	Lap Desk	\$ -	Fuels Taxes	\$ -
Squeegees	\$ -	Power Cords / Boosters	\$ -	Refrigerator	\$ -	Insurance	\$ -
Trash Bags	\$ -	Sirius/XM Radio & Fees	\$ -	Seat Covers	\$ -	Maintenance,Parts,Repairs	\$ -
Window Cleaner	\$ -	Weather Tracking Systems	\$ -	Thermos Bottle	\$ -	Reefr Fuels	\$ -
	\$ -		\$ -	Toaster	\$ -	Road Use Tax (Form 2290)	\$ -
	\$ -		\$ -	Tupperware/Storage Binc	\$ -	State Road Use Taxes Pd.	\$ -
	\$ -		\$ -	WD-40	\$ -	Tires/Rims Purchases	\$ -
	\$ -		\$ -	Window Screen	\$ -	Towing	\$ -
	\$ -		\$ -		\$ -	Washing/Waxing	\$ -
CLOTHING	AMOUNT	FEES	AMOUNT	OFFICE SUPPLIES	AMOUNT	TRANSPORTATION	AMOUNT
Boots (steel-toed / work rubber)	\$ -	ATM Fees	\$ -	Advertising	\$ -	Air Fare	\$ -
Boot Repair	\$ -	CDL Driver License	\$ -	Atlas / Maps	\$ -	Bus Fare	\$ -
Hangers	\$ -	Check Cashing Fees	\$ -	Briefcase	\$ -	Cab Fare	\$ -
Hard Hat	\$ -	Comcheck Fees	\$ -	Calculator	\$ -	Car Rental	\$ -
Hazmat Gear	\$ -	Copy/Fax Fees	\$ -	Clipboard	\$ -		
Rain Gear	\$ -	Credit Reports	\$ -	Liquid Paper/White Out	\$ -		
Safety Glasses/Eyewear/Sunglas	\$ -	DOT Physical	\$ -	Log Books / Covers	\$ -		
Thermal Underwear	\$ -	Drug Testing	\$ -	Magnifying Glass	\$ -		
Uniform Alterations	\$ -	Hazmat Background Check	\$ -	Notebook Paper	\$ -		
Uniforms (w/ Logo)	\$ -	Internet Fees	\$ -	Pens/Pencils	\$ -		
Work Gloves	\$ -	Lumper Fees	\$ -	Signage Expense	\$ -		
Wrist Watch	\$ -	Money Order Fees	\$ -	Stapler/Staples	\$ -		
	\$ -	Parking Fees	\$ -		\$ -		
	\$ -	Tolls	\$ -		\$ -		
	\$ -	Union & Association Fees	\$ -		\$ -		
	\$ -	Weight Charges/Fees	\$ -		\$ -		
DRIVER HYGIENE	AMOUNT	LOAD EXPENSES	AMOUNT	TOOLS	AMOUNT	INCIDENTALS	AMOUNT
Ben Gay	\$ -	Bunge Cords	\$ -	Duct Tape	\$ -	Auto Mileage	\$ -
First Aid Supplies	\$ -	Load Bars	\$ -	Electrical Tape	\$ -	Hotels/Hotels paid	\$ -
Hand Cleaner	\$ -	Load Chains	\$ -	Hammer	\$ -	Overtights for year (per logbook)	
Laundry / Dry Cleaning	\$ -	Load Straps	\$ -	Screwdrivers	\$ -		
Razors	\$ -	Locks	\$ -	Wrenches	\$ -	Meals	\$ -
Shaving Tote / Toiletries	\$ -	Tarps	\$ -	Tire Iron / Crowbar	\$ -	(change yearly - see IRS Per Diem	
Showers / Shower Shoes	\$ -	Wide Load Flags	\$ -	Buffer	\$ -	Rates)	
Tissues	\$ -		\$ -	Other Small Tools	\$ -		
Vaseline	\$ -		\$ -		\$ -		
Vaseline	\$ -		\$ -		\$ -		
Total Expenses		Total Expenses		Total Expenses		Total Expenses	
	\$ -		\$ -		\$ -		\$ -
GRAND TOTAL							
	\$ -						

(You can also request an excel fill-in spreadsheet version by emailing us at info@diemeraccounting.com.)