

Form 15503 (July 2023)	Department of the Treasury - Internal Revenue Service	Schedule number or exhibit
	Supporting Documents for Certain Business Expenses Claimed on Form 1040, Schedule 1 (Explanation of Items)	
Taxpayer name	Taxpayer identification number	Tax year

We need information to verify income adjustments claimed on your Form 1040, U.S. Individual Income Tax Return, Schedule 1, Additional Income and Adjustments to Income. The Tax Cuts and Jobs Act of 2017 (TCJA) made eligibility changes to Form 2106, Employee Business Expenses, for tax years 2018 thru 2025. You can claim employee business expenses on Form 2106 **only** if you're:

- An armed forces reservist
- A qualified performing artist
- A fee-basis state or local government official
- An employee with impairment related work expenses

Send us all of the following items:

- A completed copy of the Schedule 1 questionnaire (page 2 of this form),
- A copy of the Form 2106 you filed with your Form 1040,
- Copies of your records to verify any other expenses you claimed on Form 2106.
- Copies of the specific items for your employee category in the table below, **and**

If you are	Requirement(s) to qualify	Provide copies of
An armed forces reservist (part-time)	<ul style="list-style-type: none"> • Military reservists temporarily called to active duty who remain away from home to perform their duties. • Reserve-related travel is more than 100 miles from your home. <p>Note: Active duty is full-time service in the U.S. Armed Forces; reserve duty is part time. See Publication 3, Armed Forces' Tax Guide.</p>	<ul style="list-style-type: none"> • Military order showing active duty or reserve status and Base location. • Military pay record.
A qualified performing artist	<p>Must meet all the following:</p> <ul style="list-style-type: none"> • You provided services in the performing arts as an employee for at least two employers during the year. • Received \$200 or more in wages from each of at least two employers. • Had allowable business expenses (attributable to performing arts) of more than 10% of gross income from the performing arts. • Adjusted gross income (AGI) is \$16,000 or less (combined for you and your spouse if filing jointly) before deducting expenses as a performing artist. 	No additional information is needed.
A fee-based official	<p>You're a qualifying fee-basis official if you:</p> <ul style="list-style-type: none"> • are employed by a state or political subdivision of a state, and • receive fees directly from members of the public as compensation for services provided. 	<ul style="list-style-type: none"> • Invoices to clients for services performed during the tax year. • Calendar, diary or listing that shows the dates services were performed. • Bank statements verifying payment for services rendered.
A disabled employee with impairment related expenses	<ul style="list-style-type: none"> • You have physical or mental disabilities that limit your employment or substantially limits one or more of your major life activities, such as performing manual tasks, walking, speaking, breathing, learning, and working. • You can deduct your impairment-related work expenses that are ordinary and necessary for attendant care services or other expenses, in connection with your place of work, that are necessary for you to work. 	<ul style="list-style-type: none"> • Records to verify your disability. • A statement of which expenses claimed on Form 2106 are for business or personal use. If both, provide the percentage of use for business purposes.

Note: The records you submit should be complete, organized, readable, and referenced to the expenses claimed on Form 2106. For each expense provide copies of your records such as receipts, cancelled checks, or statements to verify you incurred and paid the expenses claimed.

For vehicle expenses – provide copies of your records for expenses claimed as gas, oil, tires, repairs, insurance, interest, tags, taxes, parking fees, or tolls. Also provide documents reflecting the vehicle odometer readings for the beginning and ending of the tax year. Examples include oil change or repair receipts, inspection slip, or other records that reflect the vehicle odometer readings on or close to the beginning and ending of the tax year. Include your daily business mileage and expense log, diary, or other account book, showing all expenses incurred, job addresses, dates you were at each location, and business purpose for each expense. **For meals**, your records should detail the business relationship.

For more information on records you must keep and worksheet examples you can use for tracking business expenses, see:

- Publication 529 – Miscellaneous Deductions
- Publication 463 – Travel, Gift, and Car Expenses
- Publication 17 – Your Federal Income Tax (For Individuals)

Find tax forms and publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

Questionnaire for Schedule 1: Additional Income and Adjustments to Income

Certain Business Expenses of Reservists, Performing Artists, Fee-Based Government Officials and Disabled Employees

Complete the following information and return a copy of this page with your reply.

Taxpayer name	Taxpayer identification number	Tax year
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1. Expenses related to (*check one*)

- Armed forces reservist Performing artist
 Fee-based government official Disabled employee

2. If you're an armed forces reservist, list locations and dates that you traveled from home to perform services as a member of the reserves

3. If you're an armed forces reservist, list the distance (*one way*) from your home to each location where you performed services as a member of the reserves

4a. If you're employed by a state or local government, are you paid wages (a salary) or a fee amount based on the services performed

4b. If you're paid a fee, do you collect payment directly from the public

5. If you're employed by a state or local government, list your job description and responsibilities

6. If you're a performing artist, list the employers and amounts you received for services rendered as a performing artist

7. If you're a disabled employee, list your disability and a description of the expenses