

Possible OTR Drivers Deductions

All OTR Drivers - Per Diem Related

- Full days out of town _____
- Partial days out of town (first / last day or each trip, site seeing, etc) _____
- Incidentals \$ _____
- Lodging \$ _____

All OTR Drivers - Other Possible Deductions

- Parking and Tolls \$ _____
- Federal, state, and local licenses and regulatory fees \$ _____
- Insurance \$ _____
- Union and trade association dues \$ _____
- Subscriptions to trade publications \$ _____
- Uniforms (subject to rules for uniform deductability) \$ _____
- Passport (if international travel required) \$ _____
- Flashlights and batteries for truck \$ _____
- Chains and ropes for truck \$ _____
- Tools \$ _____
- Cleaning supplies for truck \$ _____
- Firearms (if required by law or employer) and associated fees and licenses \$ _____
- Antennas \$ _____
- Binders \$ _____
- Log books \$ _____
- Blankets \$ _____
- Safety boots and glasses \$ _____
- Safety equipment \$ _____
- Briefcase \$ _____
- Calculator \$ _____
- CB radio and repairs \$ _____
- Cell phone \$ _____
- Banking fees (extra charges because you're away from home such as ATM fees) \$ _____
- Postage/shipping charges (because you're away from home - do not include shipping to employer) \$ _____
- Icebox for truck \$ _____
- Maps/GPS \$ _____
- Showers \$ _____
- Lumpers \$ _____
- Scales \$ _____
- Tarps \$ _____
- Satellite radio (if used to check weather reports) \$ _____

- Storage \$ _____
- Legal fees (not fines but costs to defend yourself and court costs) \$ _____
- Luggage \$ _____
- Bedding for truck \$ _____
- Special equipment \$ _____
- Tool boxes \$ _____
- DOT physicals \$ _____

Owner / Operators

- Vehicle expenses (gas, oil, repairs, insurance, registration fees, tires, etc) \$ _____
- Purchase price of tractor (depreciation) \$ _____
- Flat-rate occupational and excise taxes (such as heavy highway vehicle tax) \$ _____
- Leasing costs \$ _____
- Cargo loss and damage claims (not covered by insurance) \$ _____
- Wages paid to other drivers (including payroll taxes and benefits) \$ _____
- Amounts paid to contractors for services \$ _____