



[CLICK HERE to return to the home page](#)

Internal Revenue Manual Exhibit 4.13.7-20 (09-01-2006)

Examination Documentation Requirements Paragraphs - Cont. 6

W] FEDERAL INCOME TAX WITHHOLDING/EXCESS FICA

1. Send copies of all Forms W-2, W-2G, or 1099 to verify withholding or excess FICA withheld by employers or trustees.

X] CAR AND TRUCK

1. Send copies of repair receipts, inspection slips, and other records showing total mileage for the year.
2. Send copies of logbooks and other records to support business mileage claimed.
3. Provide a copy of your appointment book or calendar of business activities for the year.
4. If you are claiming actual expenses, please provide copies of paid bills, invoices and canceled checks or automobile expenses. These would include gas, oil tires, repairs, insurance, interest, tags, taxes, parking fees and tolls.
5. Send a copy of the bill of sale or other verification to establish your basis in the vehicle, including the trade-in of another vehicle.

Y] EDUCATION EXPENSES

1. Send a statement from your employer explaining whether you needed the education to keep your job, salary or status. Explain how the education helped maintain or improve the skills needed in your job and how much reimbursement you received. Break down the reimbursement by category of expense.
2. Send copies of cancelled checks and receipts to verify amounts you spent for tuition, books, transportation and other educational expenses. If you were away from home overnight for educational purposes, provide expense verification for your meals, lodging and travel.
3. Send documents such as transcripts, course descriptions and catalogs showing your period of enrollment in the educational institution and the principal subjects studied.
4. Provide complete information about any scholarship or fellowship grants, including amounts you received during the year.

Z] EMPLOYEE BUSINESS EXPENSES

1. Send a statement from your employer showing:
 - a. A copy of your job description or a brief outline of your duties
 - b. A copy of the reimbursement policy or a statement that there is no reimbursement policy
 - c. Whether or not reimbursement is included on your W-2, and, if so, where the reimbursement is reported
 - d. The amount and kind of expense reimbursed, charged or provided
 - e. The specific expenses not covered by reimbursement policy
 - f. The territory assigned to you and the dates and locations of temporary jobs

2. Send copies of the expense vouchers submitted to your employer.
3. Send copies of logs, diaries or other records of expenses showing all expenses incurred, job locations and dates you were at each location.