

OPTIONAL USER FEE WORKSHEET
For Claiming Deductions

Company Name _____
Permit Number _____

1. **Trip Type** (circle one): Commercial River, Commercial River Fishing, Commercial Upland Big Game, Commercial Upland Lion/Bear, Commercial Upland Fishing, Commercial Other

2. **Trip Location** (area name; if linear, identify from/to) _____

3. Expenses to be Considered for Deduction:

(a) Off-site lodging

Location/type #1: (e.g., motel):
Lodging cost/person/night of \$ _____ x _____ people-nights = \$ _____

Location/type #2:
Lodging cost/person/night of \$ _____ x _____ people-nights = \$ _____

Total amount claimed for lodging deductions: \$ _____

(b) Long distance off-site transportation (use current Internal Revenue Service (IRS) deductions for mileage)

Location/type #1:

From _____
To _____

From _____
To _____

Number of vehicles/aircraft: _____
x Allowable rate for vehicles @ (IRS cents/mi.

Number of vehicles/aircraft: _____
x Allowable rate for vehicles @ (IRS) cents/mi.

or aircraft @ (IRS) cents/mi. _____
x Number of miles claimed _____
x Number of trips this type: _____
= Amount claimed \$ _____

or aircraft @ (IRS) cents/mi. _____
x Number of miles claimed _____
x Number of trips this type: _____
= Amount claimed \$ _____

Total amount claimed for vehicle transportation deductions: \$ _____

Total Deductions (lodging plus transportation): \$ _____

Signature _____

Date _____

INSTRUCTIONS AND DEFINITIONS FOR OPTIONAL USER FEE WORKSHEET

1. **Trip Type:** Circle one; explain if “commercial other” is chosen.
2. **Trip Location:** Identify the particular area(s) or river segment(s) and include ingress and egress sites, camp locations, or other distinct identifiers
3. **Expenses to be Considered for Deduction:**
 - (a) **Off-site lodging** expenses are costs of motel, campground, etc. on non-public land incurred either before or after the permitted use. Excludes lodging costs at base camps or camps at ingress or egress sites. Please specify locations where the off-site lodging being claimed for deduction is to be provided by the applicant. A people-night is one client lodging for one night.
 - (b) **Long distance off-site vehicle/aircraft transportation** costs allowed for deduction are the costs of vehicle travel from the point where customers are picked up (i.e., office, airport, etc.) to either the applicant-permittee’s headquarters or to the local community. Deductions are not allowed for the costs of providing client transportation from the applicant/permittee’s headquarters or the local community to the point of entrance to public lands (i.e., trailhead, road, etc.) or vice versa. Transportation deductions are also not allowed for travel occurring after the permitted use begins or before it ends. If the permittee provides client transportation, either the actual amount paid to others or (IRS deduction) cents per mile per vehicle and (IRS deduction) cents per mile per aircraft may be claimed. When actual amounts paid to others are being claimed, make only a single entry in the space following “Amount claimed”. For costs you incur, complete all blanks. In either case, please indicate the location “From” and “To”.
4. Verify that the deductions are allowable and correct
5. Sign and date
6. Return with your trip log