



## BUSINESS USE OF AUTOMOBILE

Client Name: \_\_\_\_\_ Date: \_\_\_\_\_

Business Or Profession This Use Applies To: \_\_\_\_\_ Tax year: \_\_\_\_\_

If you used your personal auto or truck for active conduct of your business (or for your job, and you were not reimbursed by your employer), you may claim expense deductions for that use. You must be able to prove vehicle business use in the form of a mileage log, written calendar, or other detailed contemporaneous mileage/use record.

IMPORTANT: Round numbers such as "25,000 total miles, 15,000 business miles" may be considered estimates by the IRS and thus disallowed or flagged for audit. Exact figures taken from your mileage records are required.

**Please complete the following for each vehicle used in your business or employment**

Attach additional copies if you have more than one vehicle to report

Description of vehicle: Make: \_\_\_\_\_ Model: \_\_\_\_\_ Year: \_\_\_\_\_

Date first used in your business: \_\_\_\_\_ Purchase date: \_\_\_\_\_ Purchase price: \$ \_\_\_\_\_

Was depreciation taken on this vehicle in prior years:  Yes  No Year depreciation began: \_\_\_\_\_

Do you own or lease your vehicle:  Own  Lease Lease start date: \_\_\_\_\_ Down payment (if any): \$ \_\_\_\_\_

**Mileage record:**  
 Business use miles: \_\_\_\_\_  
 Commuting miles: \_\_\_\_\_  
 Personal miles: \_\_\_\_\_  
**Total miles:** \_\_\_\_\_

- Required questions:**
1. Do you have another vehicle available for personal use?  Yes  No
  2. Was your vehicle available for your use during off hours?  Yes  No
  3. Do you have evidence to support business use of the vehicle?  Yes  No
  4. If yes, is the evidence written in a calendar or mileage log?  Yes  No
  5. What is the average round-trip distance of your commute? \_\_\_\_\_

**Actual Vehicle Expenses:**

In most cases, but not all, we use the "Standard Mileage Rate" which allows a deduction per mile driven (with the rate changing each year). However, in some cases it is more beneficial to take "Actual Expenses." Please complete the following if actual expenses were taken in prior years on this vehicle, or if you wish us to determine which method would be more advantageous for you.

|                         |          |                         |          |
|-------------------------|----------|-------------------------|----------|
| Gas, lube and oil       | \$ _____ | Lease payments (annual) | \$ _____ |
| Repairs and maintenance | \$ _____ | Auto washing            | \$ _____ |
| Tires                   | \$ _____ | Extended warranty       | \$ _____ |
| Towing                  | \$ _____ | Smog certificate        | \$ _____ |
| Insurance               | \$ _____ | Interest on auto loan   | \$ _____ |
| Auto registration       | \$ _____ | Auto club               | \$ _____ |
| Garage rent             | \$ _____ |                         |          |

Other expenses – Description: \_\_\_\_\_ Amount: \$ \_\_\_\_\_  
 Description: \_\_\_\_\_ Amount: \$ \_\_\_\_\_