



Business Auto Expense
(Business owners and Landlords only)

Please use one form per vehicle.

If this is a vehicle purchased or leased in current tax year, please provide the sales invoice.

FYI: Commuting miles are a personal expense that are never deductible. Commuting occurs when you travel from home to a permanent work location.

Business Use

Make and model of vehicle _____

Total miles driven in tax year _____

Business miles driven in tax year _____

Are all vehicle expenses paid by the business? Yes _____ No _____

Expenses

Parking fees _____ Car washes _____

Tolls _____ Insurance _____

Fuel _____ Interest _____

Repairs _____ Registration _____

Maintenance _____ Tires _____

Other Expenses

Listed Property Questions

For all business owners with vehicle expenses:	Yes	No
Do you have evidence to support your deduction?		
If yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If yes, is the evidence written?		

For the shareholder-employee with a company car:	Yes	No
Was the vehicle available for personal use during off-duty hours?		
Was the vehicle used primarily by a more than 5% owner or related person?		
Is another vehicle available for personal use?		

For the company that provides cars for non-shareholder employee use:	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		

For new cars only, provide the following:

Vehicle Make, Model and Year _____

Owner listed on registration _____

Primary Driver _____

How the vehicle is owned _____ Leased _____ Own outright _____ Purchased with a loan

Date purchased _____