

Auto/Vehicle Expenses

This form is required if claiming any vehicle deduction on your return.

Vehicle deductions may apply to subcontractors, business owners, LLCs, sole proprietors, S-Corp shareholders, and/or partnerships.

Please complete a separate form for each vehicle.

Description of Vehicle (make/model): _____

Date vehicle placed into business use (Month, Day, Year): _____

Complete Number of Miles Used for:

Business	
Commuting	
Other	

Odometer Reading	
Beginning of year	
End of year	

Note: Mileage is required for both the standard and actual vehicle deduction. If mileage is not available, no deduction may be taken.

Was your vehicle available for personal use during off duty hours?	YES	NO
Do you (or your spouse) have any vehicle available for personal use?	YES	NO
Do you have evidence to support your deduction?	YES	NO
If "Yes" is the evidence written?	YES	NO

Deductible Expenses (if using actual method):

	Amount		Amount
Gas		Interest	
Garage Rent		Property Tax	
Insurance		Repairs	
Licenses		Tires	
Lease Addback		Tolls	
Parking Fees		Oil	
Rental Fees			

NOTE: Generally, you can use either the standard mileage rate or actual expenses to calculate a vehicle deduction for business purposes.

However, to use the standard rate, it must be used in the first year the car is available for business.

In later years, you can choose between either the standard mileage rate method or actual expenses.

Signature: _____

Date: _____