

AUTOMOBILE WORKSHEET (BUSINESS)

TO PROPERLY ESTABLISH THE AMOUNT THAT CAN BE DEDUCTED FOR BUSINESS USE OF AUTOMOBILES, THE FOLLOWING MUST BE COMPLETED FOR EACH VEHICLE.

	VEHICLE 1	VEHICLE 2	VEHICLE 3	VEHICLE 4
DATE PLACED IN SERVICE				
VEHICLE DESCRIPTION				
COST OR BASIS				
A.) TOTAL MILES DRIVEN DURING YEAR				
B.) BUSINESS MILES: JAN 1 -DEC 31 (53.5 CENTS/MILE)				
PERCENT OF BUSINESS USE				
C1.) TOTAL COMMUTING MILES ** DRIVEN DURING YEAR				
C2.) ROUND TRIP COMMUTING PER DAY				
D.) TOTAL OTHER PERSONAL (NONCOMMUTING) MILES				
NOTE: B+C+D MUST EQUAL A				
	YES NO	YES NO	YES NO	YES NO
IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE?	____	____	____	____
DO YOU HAVE EVIDENCE TO SUPPORT THE BUSINESS USE CLAIMED?	____	____	____	____
IF YES, IS THE EVIDENCE WRITTEN?	____	____	____	____
WAS THE VEHICLE USED PRIMARILY BY A MORE THAN 5% OWNER OR RELATED PERSON?	____	____	____	____
WAS THE VEHICLE AVAIL-ABLE FOR PERSONAL USE DURING OFF DUTY HOURS?	____	____	____	____

**** COMMUTING IS GOING TO THE SAME OFFICE EVERYDAY AND IS NON-DEDUCTIBLE**

VEHICLE EXPENSES

(IF THE STANDARD 53.5 CENTS PER MILE ALLOWANCE IS USED DO NOT COMPLETE THIS SECTION)

GAS, OIL, REPAIRS, ETC.			
LICENSE FEES			
LOAN INTEREST			
AUTO INSURANCE			

SIGNED _____ TITLE _____ DATE _____