

# BUSINESS AUTOMOBILES 2023 TAX RETURN

If you plan to deduct automobile expenses on your 2023 tax return for your automobile used in your business, rental property, farm, or for your employer, you will need to disclose certain information on your documentation of deductions claimed for the business use of the automobile. Substantiation of the percent business use of an automobile is best documented by a log. We also recommend taking a picture of your odometer at year-end.

In order for us to claim the deduction, you must indicate below the percentage business use you plan to claim and how you arrived at this percentage.

	<u><b>AUTO #1</b></u>	<u><b>AUTO #2</b></u>	<u><b>AUTO #3</b></u>
<b>MAKE OF AUTOMOBILE</b>	_____	_____	_____
<b>MODEL OF AUTOMOBILE</b>	_____	_____	_____
1. Total miles driven in 2023.	_____	_____	_____
2. Business miles driven in 2023.	_____	_____	_____
3. Total commuting miles driven in 2023.	_____	_____	_____
4. Total other personal (non-commuting) miles driven in 2023.	_____	_____	_____
5. Percent business use.	_____	_____	_____
6. Were you reimbursed for this mileage and the reimbursements not included in your W-2 or 1099? If so, how much was reimbursed?	_____	_____	_____
<b>Answer the following "yes" or "no":</b>			
7. Was the vehicle available for personal use during off-duty hours?	_____	_____	_____
8. Is another vehicle available for personal use?	_____	_____	_____
<b>The above miles are documented by (check one):</b>			
A. Log maintained for year.	_____	_____	_____
B. Representative sampling from a log.	_____	_____	_____
C. Expense reimbursement forms.	_____	_____	_____
D. Other written documentation (attach explanation).	_____	_____	_____
E. No written documentation for percent business use.	_____	_____	_____

If you have no written documentation to substantiate the business use of an automobile, we will have to indicate this lack of evidence on your return. If a deduction is claimed, the chances of the selection of your return for an examination will be increased significantly. The deduction claimed may be disallowed and you may incur penalties for overstating your deductions.

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**TAXPAYER'S SIGNATURE**