

Vehicle Deductions (Mileage) Questionnaire

The US Tax Code requires written substantiation (i.e., descriptive purchase receipts and/or a contemporaneous written log) of any deductible items associated with a trade or business. Among the common expenses is business mileage. Because most single proprietors use the same car for business and personal errands, the IRS requires a proper breakdown of the mileage. Furthermore, this must be a written record. Without these details, mileage deduction is simply not allowed. Therefore, if you used your vehicle for business during the tax year, please provide the information requested below.

Important Note: For purposes of answering questions that refer to “**business**,” nearly all of the income that you derive from outside of your normal place of employment is considered **business income**. Exceptions to this general rule include passive income, such as interest, dividends, tips, lottery and gambling winnings and capital gains. In this respect, you are considering to be running a business, and the government expects you, considers it your responsibility, to maintain adequate business records, or your deductions will be denied. “Adequate” often means written, unless you have such a prodigious memory that you can “document” every single mile driven, or expense incurred, on a specific date!

Vehicle identification questions:	
Vehicle year, make and model:	
Purchase date and price:	
Date the vehicle was placed in service for the business:	
Mileage Record:	
How many BUSINESS miles did you place on the vehicle during the year?	
How many commuting miles (going to/from your regular place of work)?	
How many TOTAL miles did you place on your vehicle during the year?	
How many OTHER miles (e.g., shopping, weekend trips, sightseeing, etc.)?	
Yes or No Questions:	
Was the vehicle available for use outside of business hours?	
Do you or your spouse have another vehicle?	
Do you have evidence to support this information?	
Is the evidence written?	
Do you have another vehicle available for personal use?	
Actual Vehicle Expenses:	
Auto insurance	\$
Auto property taxes	\$
Auto repairs	\$
Parking fees	\$
Tolls	\$
Tires, battery replacement	\$
Interest paid on the loan	\$
Gasoline	\$
Oil changes	\$
Auto maintenance (i.e., repairs and related expenses)	\$

Note: If you used more than one vehicle, please provide the above information for EACH vehicle, including the dates of use for each.