

Name \_\_\_\_\_ Tax Year \_\_\_\_\_ Initials \_\_\_\_\_

## Vehicle Expense Attestation

(Must be completed for each vehicle used for business)

Description of Vehicle (Year and Make/Model) \_\_\_\_\_

Date of purchase or date first used for business \_\_\_\_\_

Original Cost \_\_\_\_\_ FMV on date first used for business \_\_\_\_\_

**Did you deduct actual expenses or the standard mileage rates the first year you used it for business?**

**Check One Only: Actual Expenses \_\_\_\_\_ Standard Mileage Rate \_\_\_\_\_**

The mileage numbers required below are necessary to establish business use percentage

1-Personal miles \_\_\_\_\_

2-Commuting miles (\*) \_\_\_\_\_ (See \* Explanations Below)

3-Business use miles (\*) \_\_\_\_\_ Do you have evidence? Y\_\_\_ N\_\_\_  
Is it written? Y\_\_\_ N\_\_\_

4-Total miles (add lines 1, 2 & 3) \_\_\_\_\_

Parking & tolls while on business \_\_\_\_\_ (do NOT include daily parking or tolls while commuting)

For Self Employed Only: Vehicle Loan Interest \_\_\_\_\_

### If using the standard mileage rate no further info is needed.

- \* Miles from home to your first place of business for the day and miles from your last place of business for the day to home are considered non-deductible commuting expenses.
- \* Business miles are defined as miles between job locations for the day. This can also include all miles driven while working at a temporary job location. **If you meet the qualifications for business use of home deductions (regular & exclusive use, principality to the business or inventory storage etc.) it can also include miles from home and back. Business miles must be documented with a record of: 1-Time/Date 2- Place 3-Business purpose & with whom you met.**

**Self employed persons deduct vehicle expenses on Form 1040 schedule C**

**Employees deduct vehicle expenses on Form 2106**

**If the vehicle is owned by a company and provided to an employee, the personal use value must be added to the employee's W2.**

**If the vehicle is owned by the employee and the expenses are paid by the company with no accountability required the entire amount is added to the employee's W2 and the employee must deduct eligible amounts on form 2106.**

### If using actual expense method the following items will be needed:

If actual expense method is used for the first year then it must be used for all subsequent years for that vehicle.

### Amounts spent for:

Gas/Oil \_\_\_\_\_ Insurance \_\_\_\_\_ Repairs/Maint. \_\_\_\_\_ Lease/Rental \_\_\_\_\_