Shapiro tax consultant
Shapirotax.com
703-491-4569
410-549-2378

2013

Business Expenses - Vehicle and Other Listed Property

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2013:

	Yes	No
Do you have evidence to support your deduction?	☐	☐
If Yes, is the evidence written?	☐	☐
Do you have evidence to support the business use percentage claimed on listed property?	☐	☐
If Yes, is the evidence written?	☐	☐

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	☐	☐
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?	☐	☐
Do you treat all use of vehicles by employees as personal use?	☐	☐
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	☐	☐
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	☐	☐

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	☐ Yes ☐ No	☐ Yes ☐ No
Was your vehicle available for use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No

Mileage:

	Vehicle 1 2013 Miles	Vehicle 1 2012 Miles	Vehicle 2 2013 Miles	Vehicle 2 2012 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2013 Amount	Vehicle 1 2012 Amount	Vehicle 2 2013 Amount	Vehicle 2 2012 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				