



CERTIFIED PUBLIC ACCOUNTANT | ENROLLED AGENT  
**MR. SMART TAX**

PROFESSIONAL ACCOUNTANCY CORPORATION

**AUTOMOBILE BUSINESS EXPENSES - EMPLOYEE/SELF EMPLOYED**

▶ Automobile Expenses — Complete a separate schedule for each vehicle.

Vehicle description	_____	Total business miles	_____
Date placed in service	_____	Total commuting miles	_____
Cost/fair market value	_____	Total other personal miles	_____
Lease term, if applicable	_____	Total miles this year	_____
		Average daily round trip commuting distance	_____

▶ Actual expenses (\*Omit if using mileage method)

Gas, oil*	_____	Taxes and tags	_____
Repairs*	_____	Interest	_____
Tires, supplies*	_____	Parking	_____
Insurance*	_____	Tolls	_____
Lease payments*	_____	Other	_____

YES      NO

▶ Did you acquire, lease, or dispose of a vehicle used for business during this year?

If yes, enclose the purchase and sales contract or lease agreement.

▶ Did you use the above vehicle in this business less than 12 months?

If yes, enter the number of months \_\_\_\_\_.

▶ Do you have another vehicle available for personal purposes?

▶ Do you have evidence to support your deduction?

▶ Is the evidence written?