

REQUIRED STATEMENT REGARDING  
USE OF AUTOMOBILES

Current tax provisions require that automobile deductions and credits be substantiated by adequate records. The substantiation must include:

1. The amount of the expense;
2. The time and place of travel; and
3. The business purpose of the expense.

A simple way to collect this information is by keeping a log in each automobile and complete it on a daily basis.

The following information is required to be answered with your income tax return in order to determine that the substantiation requirements are being met. Please complete the following questions, sign and date your responses, and then forward this statement to our office for our records.

ACKNOWLEDGEMENT OF TAXPAYER

TYPE, MODEL AND YEAR OF AUTOMOBILE \_\_\_\_\_  
COST \_\_\_\_\_ DATE ACQUIRED \_\_\_\_\_  
DO YOU HAVE EVIDENCE TO SUPPORT THE BUSINESS USE PERCENTAGE  
CLAIMED? Y OR N  
IS THE EVIDENCE WRITEN? Y OR N  
TOTAL MILES DRIVEN DURING THE YEAR \_\_\_\_\_  
TOTAL BUSINESS MILES DRIVEN DURING THE YEAR \_\_\_\_\_  
TOTAL COMMUTING MILES DRIVEN DURING THE YEAR \_\_\_\_\_  
TOTAL PERSONAL MILES DRIVEN DURING THE YEAR \_\_\_\_\_  
WAS THE VEHICLE AVAILABLE FOR PERSONAL USE DURING OFF-DUTY  
HOURS? Y OR N  
IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE? Y OR N  
WAS THE VEHICLE USED PRIMARILY BY A DISQUALIFIED PERSON?  
Y OR N (A DISQUALIFIED PERSON IS AN OFFICER OR MORE THAN 5%  
SHAREHOLDER OR OWNER)  
WHO PROVIDES THE GAS FOR NON-BUSINESS USE OF THE AUTOMOBILE?  
SELF OR COMPANY  
PERSON TO BE CHARGED FOR PERSONAL USE \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Type of Return

\_\_\_\_\_  
Title

\_\_\_\_\_  
Period Covered

\_\_\_\_\_  
Date Signed