BUSINESS VEHICLE INSTRUCTIONS

Miles Driven section MUST be completed for every vehicle that is used for business. Actual expenses are NOT required if you are using the government's "standard mileage rate." However, they are generally required if you are using the actual expense method, or if you used the actual method the first year the vehicle was placed in service. If this is the first year of business use for the vehicle, provide a copy of the purchase or lease contract.

DO NOT complete this section or the Business Vehicle Expense section if your vehicle is used only for commuting to and from work and for personal travel.	Vehicle 1 ❑ You ❑ Spouse	Vehicle 2 ❑ You ❑ Spouse
Check if Vehicle Provided *(owned)* by Employer	❑	❑
Enter Reimbursement Provided by Employer		
Check if the Reimbursement Included in W-2	❑	❑
Description of Vehicle *(make/model)*		
Date Originally Acquired		
Parking – Business only *(do not include parking at place of employment)*		
BUSINESS MILES DRIVEN: Total Miles Auto Driven, Personal & Business *(required)*	mi	mi
For Employer	mi	mi
To Professional Meetings/From Job to School	mi	mi
Between 1st & 2nd Job	mi	mi
Jobseeking/Temporary Job Sites	mi	mi
Investment/Tax Preparation	mi	mi
Rental	mi	mi
Self-employed Business	mi	mi
Other: _____	mi	mi
Average Round Trip Distance to Work *(required)*	mi	mi
Total Commuting for the Year *(required)*	mi	mi

BUSINESS VEHICLE EXPENSES

Complete only if vehicle used for business.

Gasoline, Oil, Lubrication		
Repairs & Maintenance		
Tires, Batteries, etc.		
Insurance *(DO NOT DUPLICATE ELSEWHERE)*		
License & Taxes *(DO NOT DUPLICATE ELSEWHERE)*		
Interest *(DO NOT DUPLICATE ELSEWHERE)*		
Wash & Wax		
Lease Payments		
Other: _____		

AWAY-FROM-HOME EXPENSES

	You	Spouse
Airfare		
Auto Rental, Taxi, etc.		
Meals & Tips *(enter 100% of expense)*		
Lodging & Tips *(do not include meals)*		
Laundry		
Other: _____		

BUSINESS EXPENSE INSTRUCTIONS

Business expense deductions must be based on a log and/or other receipts and records. The combination of records should document: the business purpose, date and time, place and amount. For business meals and entertainment, you must also document that (1) you discussed business during the meal, or (2) you had a substantial bona fide business discussion or activity before or after the meal/entertainment, or (3) you ate alone while out-of-town. You must also record the name and business relationship of each person entertained. Gifts are limited to $25 per person per year. You may not deduct these expenses unless documented.

"OFFICE-IN-HOME" EXPENSES

To qualify, an "office in the home" must be used exclusively and on a regular basis (a) as your principal place of business, or (b) by patients, clients, or customers in meeting and dealing with you in a normal course of business. A home office will qualify as your principal place of business if: 1) You use it exclusively and regularly for the administrative or management activities of your trade or business, and 2) You have no other fixed location where you conduct substantial administrative or management activities of your trade or business. If you are an employee, the home office use must also be for the convenience of the employer.

Total Sq. Feet of:	Home		Office		Storage	
Expenses:	Rent*		Utilities		Insurance	
Condo or Management Fees			Other:			
Maintenance & Repairs: Office			Home in General**			

*If you own your home, provide purchase settlement statement and list of improvements to office.
**Roof, outside painting OK; not lawn care.

SECURITIES & PROPERTY SOLD

IRS MATCH

IRS matches gross proceeds from sale using the 1099-B. Many brokerage houses use substitute forms. All transactions must be reported even if there is no profit. IRS computer matches sales price but not cost.

Description	✓If Inher.	Date Acquired	Date Sold	Selling Price	Original Cost

RENTAL INCOME & EXPENSES

If the property was purchased or converted to rental use this year, provide purchase settlement with statement and county tax bill. List business vehicle expenses and travel expenses in Business Mileage, Rental, this page.

Property	Address
1	
2	
3	

Property	1	2	3
Income			
Advertising			
Cleaning & Maintenance			
Commissions			
Insurance			
Legal & Professional Fees			
Mortgage Interest Paid to Banks			
Other Interest			
Repairs: Carpentry, Hardware			
Electrical, Plumbing			
Paint & Decorating			
Supplies			
Taxes			
Utilities			
Wages & Salaries			
Condo or Management Fees			
Telephone *(toll calls only)*			
Improvements & Replacements	See Instructions Below		
Other: _____			
Number of Days Used Personally			

Improvements and Replacements include furniture, appliances, carpet, drapes, major repairs, or improvements. Provide a list with DESCRIPTION, DATE OF PURCHASE OR COMPLETION, and COST for each item.

SELF EMPLOYED BUSINESS INCOME & EXPENSE

List business vehicle expenses and travel expenses in other column, this page.

	You	Spouse
Gross Income		
Returns & Refunds	< >	< >
Cost of Inventory at Beginning of Year		
Cost of Merchandise Purchased		
Cost of Items for Personal Use		
Cost of Inventory at End of Year		

Expense	You	Spouse	Expense	You	Spouse
Advertising			Rent *(other)*		
Bank Charges			Repairs		
Commissions			Seminars		
Dues & Pubs.			Supplies		
Entertainment *(100%)*			Taxes-Payroll		
Freight			Taxes-Sales		
Gifts *(see business expense instructions)*			Taxes-Property		
Insurance			Telephone		
Interest *(mortgage)*			Utilities		
Interest *(other)*			Wages *(W-2)*		
Legal/Profess.			Other: _____		
Office Expense			Other: _____		
Rent *(equip.)*			Equipment:	*Provide list including description, purchase date and cost.*	