

# Tax checklist 2023 - business use of vehicle

(Use a separate form for each vehicle)

## Vehicle details

Make		Year		Date purchased	
Model		Purchase price		Date placed in service	

Name of business		Yes	No
Was the vehicle available for use during off-duty hours?			
Was another vehicle available for personal use?			
Do you have written evidence to support your deduction?			

## Mileage

<b>Total miles</b> (the difference between the odometer readings on the first and last day of the year)					
Odometer January 1		Odometer December 31		Total mileage in year	
Business miles (excluding commuting) (\$0.65½ /mile in 2023)					
A mileage log does not need to be provided but should be maintained for audit purposes along with vehicle records showing its mileage. An example mileage log is shown below.					

## Expenses

Garage rent	\$	Gas	\$	Electrical charging	\$
Licenses	\$	Oil	\$	Insurance	\$
Lease addback	\$	Interest	\$	Repairs	\$
Maintenance/servicing	\$	Tires	\$	Parking fees	\$
Registration or personal property tax	\$	Tolls	\$	Rental fees	\$



