

**AUTO, TRAVEL & ENTERTAINMENT EXPENSE - 2025**

**NO LONGER DEDUCTIBLE ON FEDERAL RETURN AS EMPLOYEE  
DEDUCTIBLE ON STATE RETURNS & AGAINST SELF-EMPLOYMENT INCOME**

**AUTOMOBILE EXPENSES: (only include vehicles used for business)**

	AUTO 1	AUTO 2
TOTAL MILES DRIVEN	_____	_____
TOTAL MILES DRIVEN FOR BUSINESS	_____	_____
AVERAGE DAILY ROUND TRIP COMMUTING DISTANCE	_____	_____
GAS	_____	_____
REPAIRS (includes oil change, tune-ups & maintenance)	_____	_____
TIRES	_____	_____
INSURANCE	_____	_____
BATTERIES	_____	_____
WASH & WAX	_____	_____
AUTOMOBILE CLUB	_____	_____
AUTO REGISTRATION	_____	_____
AUTO INTEREST PAID	_____	_____
LEASE PAYMENTS	_____	_____
PARKING / TOLLS	_____	_____

**DO YOU TRAVEL TO TEMPORARY or MULTIPLE JOB LOCATIONS? If so, please explain in detail.**

**DO YOU HAVE A WRITTEN RECORD OR LOG OF YOUR BUSINESS MILEAGE?** \_\_\_\_\_

(Contemporaneous documentation is very important to verify total mileage vs. business miles)

**DO YOU HAVE A SECOND CAR AVAILABLE TO YOU OR YOUR SPOUSE?** \_\_\_\_\_

**\*\*IF YOU PURCHASED OR LEASED A CAR FOR BUSINESS IN 2024, PLEASE PROVIDE THE AUTO CONTRACT.**

**VALUE OF LEASED CAR** \_\_\_\_\_

**IF YOU PLACED INTO BUSINESS USE A CAR YOU PREVIOUSLY USED PERSONALLY, PROVIDE AN ESTIMATE OF THE FAIR MARKET VALUE OF THE CAR AT THE TIME YOU CONVERTED TO BUSINESS USE. DATE: \_\_\_\_\_ VALUE: \_\_\_\_\_**

AUTO EXPENSE REIMBURSEMENT \_\_\_\_\_

WAS THIS AMOUNT INCLUDED IN W - 2? \_\_\_\_\_

WAS THIS AMOUNT REPORTED ON 1099? \_\_\_\_\_

HAVE YOU SOLD OR TRADED- IN A BUSINESS VEHICLE THIS YEAR? \_\_\_\_\_

DATE SOLD/TRADE IN \_\_\_\_\_ SALES PRICE \_\_\_\_\_

(Please provide auto contract or sales contract)

**TRAVEL EXPENSES: (away from home on business – do not duplicate expenses shown on other worksheets)**

AIRFARE	_____	TIPS	_____
TAXI/SHUTTLE/UBER	_____	TELEPHONE	_____
HOTEL	_____	LAUNDRY/CLEANING	_____
MEALS	_____ (AWAY FROM HOME)	RENTAL CAR	_____

NUMBER OF NIGHTS AWAY FROM HOME ON BUSINESS \_\_\_\_\_

EMPLOYER REIMBURSED TRAVEL EXPENSES \_\_\_\_\_

WAS THIS AMOUNT INCLUDED IN W - 2? \_\_\_\_\_

WAS THIS AMOUNT INCLUDED IN A 1099? \_\_\_\_\_

**ENTERTAINMENT EXPENSES: (Do not duplicate expenses shown on other worksheets)**

**\*\*NO LONGER DEDUCTIBLE ON FEDERAL RETURN\*\***

DINNERS \_\_\_\_\_

TICKETS \_\_\_\_\_

GIFTS \_\_\_\_\_

PLEASE PROVIDE 100% TOTAL COST OF BUSINESS MEALS. THE APPLICABLE % WILL BE CALCULATED WHEN COMPLETING THE TAX RETURN.