

## VEHICLE, TRAVEL & ENTERTAINMENT EXPENSE

Client: \_\_\_\_\_

ID# \_\_\_\_\_

Tax Year 2017

The purpose of this worksheet is to help you organize your tax deductible business expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense. You may include other applicable expenses. Do not include expenses for which you have been reimbursed, expect to be reimbursed, or are reimbursable.

Vehicle Expense	
Description of vehicle	
Date placed in service	
Odometer reading beginning of year	
Odometer reading end of year	
Total miles	
Business miles	
Commute miles	
Daily average round-trip commute	
Personal miles	
Is car leased?	Yes _____ No _____
Is car owned (or financed)	Yes _____ No _____
Was this vehicle depreciated in a prior year?	Yes _____ No _____
Gas, lube, oil	
Repairs & Maintenance	
Tires	
Towing	

Vehicle Expense	
Insurance	
Auto license/reg	
Personal property tax	
Lease payments	
Interest	
Auto club	
Warranty	
Smog Certificate	
Other _____	
Other _____	
Total	

Travel & Entertainment Expense	
Airfare, train	
Car rental & gas	
Parking, tolls	
Taxi, bus, shuttles	
Lodging	
Meals	
Entertainment	
Tips	
Telephone	
Dry Cleaning	
Number of days out of town	
Other _____	
Other _____	
Total	

### Other Information

2017 Mileage Rates \_\_\_\_\_

Business 53.5 cents per mile (2016 = 54 cents) \_\_\_\_\_

Medical 17 cents per mile (2016 = 19 cents) \_\_\_\_\_

Charitable/Volunteer 14 cents per mile \_\_\_\_\_

Prepared By: \_\_\_\_\_

**CATES & COMPANY CPA**  
 1380 LEWIS STREET  
 KINGSBURG CA 93631  
 Tel: (559) 238-3808 Fax: (559) 238-3878  
 cpacates@yahoo.com

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ALLOTMENT

B - Business M - Medical C - Charitable P - Personal I - Investment

DATE	DESTINATION/ PURPOSE/CONTACT	ODOMETER READING		MILEAGE ALLOTMENT
		BEGIN	END	

**SUBSTANTIATION REQUIREMENTS**

Section 274(d) sets forth specific requirements for substantiating deductions for travel, meals and entertainment. Taxpayers are required to maintain an account book, diary, or log or trip sheets or similar records, as well as documentary evidence to substantiate the amount, time, place and business purpose of the expenditures. [Reg. ss1.274-5T(c)].