

**Questions for Income Tax Returns Concerning - "Listed Property"**

You are required by Congress to answer the following questions on your income tax return:

Information you provide within this form will be included on your personal tax return which will be filed by you under penalties of perjury.

**Questions for all listed property**

**Yes                  No**

- |  |  |  |
|--|--|--|
| 1. Do you have evidence for all listed property to support the business use % claimed? |  |  |
| 2. Is the evidence written?  |  |  |

**VEHICLES**

**List Make of each vehicle:**

**Model of each vehicle:**

**Year of each vehicle:**

	1	2	3	4	5

- |   |  |  |  |  |
|---|--|--|--|--|
| 3. Total miles driven during the year.                |  |  |  |  |
| 4. Total business miles driven during the year.       |  |  |  |  |
| 5. Total commuting miles driven during the year.      |  |  |  |  |
| 6. Total other personal (non-commuting) miles driven. |  |  |  |  |

Y/N                  Y/N                  Y/N                  Y/N                  Y/N

- |  |  |  |  |  |
|--|--|--|--|--|
| 7. Was the vehicle available for personal use during off-duty hours?         |  |  |  |  |
| 8. Is another vehicle available for personal use?                            |  |  |  |  |
| 9. Was the vehicle used primarily by a more than 5% owner or related person? |  |  |  |  |

**\*Note:**

- a. This information (questions 3-9) should be answered by all employees driving company autos unless you have written policies prohibiting personal use.
- b. The answers to questions 3-9 must be included with the return if you have five or fewer company autos.
- c. If you have more than five company autos, questions 3-9 are answered with the return only for more than 5% owners or related persons. However, the answers for other autos must be retained and made available to the IRS upon audit.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Mail or fax to 252-261-0425

Hutchins Canning & Company PA, 4720 N. Croatan Highway, Kitty Hawk, NC

**Please return as soon as possible.**