

Questions for Income Tax Returns Concerning - "Listed Property"

Company Name: _____

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

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? | | |

Odometer at 12/31/15 was (HCC to provide client with)

VEHICLES

List Make, Model and Year of each vehicle:

	1	2	3	4	5

- | | | | | |
|---|--|--|--|--|
| 3. Total mileage per odometer | | | | |
| 4. Total miles driven during the year. | | | | |
| 5. Total business miles driven during the year. | | | | |
| 6. Total commuting miles driven during the year. | | | | |
| 7. Total other personal (non-commuting) miles driven. | | | | |

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

- | | | | | |
|---|--|--|--|--|
| 8. Was the vehicle available for personal use during off-duty hours? | | | | |
| 9. Is another vehicle available for personal use? | | | | |
| 10. 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.

Company

Signature

Date

Mail to Hutchins Canning & Company, P.A., 4720 N Croatan Highway, Kitty Hawk, NC 27949
or Fax to 252-261-0425

Please return by January 6, 2017