

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

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                                  was**

**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, 2020**