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AUTO, TRAVEL AND MEALS DISCLOSURE STATEMENT
2023 INCOME TAX RETURNS

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Taxpayer penalties, preparer penalties and disclosure requirements imposed by the Tax Reform Act of 1986 require you to acknowledge record keeping requirements and limitations on deductions. **This form must be completed and signed if you claim deductions for travel, meals or auto expense on your tax return.**

AUTO

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 1. Did you claim auto expense this year? | ___ | ___ |
| 2. Do you understand that as an employee, commuting directly to and from work is <u>not</u> considered business mileage? | ___ | ___ |
| 3. Did you maintain a written record of your mileage? | ___ | ___ |
| 4. Is a copy of that record included with your tax information? | ___ | ___ |
| 5. If a copy of your auto log is <u>not</u> included in your tax information, have you retained the records in your possession? | ___ | ___ |
| 6. Do you understand that this written record must be retained as part of your files until at least April 15, 2028? | ___ | ___ |
| 7. If you did not maintain a written record of your auto mileage, did you use estimations? | ___ | ___ |
| 8. If estimates were used, please explain below how the <u>total mileage</u> and/or <u>business mileage</u> were estimated. | | |

TRAVEL AND MEALS

	<u>YES</u>	<u>NO</u>
9. Did you claim travel expense this year?	___	___
10. Did you maintain a written record of your travel?	___	___
11. Is a copy of that record included with your tax information?	___	___
12. Do the meals claimed on your return represent 100% of the meals?	___	___
13. Do you understand that when we prepare your return, only 50% of business related meals are deductible.	___	___
14. Do you understand that estimates of travel and meals <u>are not</u> an allowable record keeping procedure?	___	___
15. For business meals, have you made a note for <u>each</u> meal as to how the meal was “directly related” to your trade or business?	___	___
16. Do you have receipts for all travel and meal expenditures over \$75?	___	___
17. Do you have receipts for all your business motel and hotel expenses?	___	___
18. For overnight travel have you maintained records to show:		
a) The times (dates left and returned).	___	___
b) Number of business days.	___	___
c) The city or destination.	___	___
d) The business purpose of the travel.	___	___
e) The amount of each separate expense.	___	___
19. Do you understand that you are <u>no longer allowed a deduction for entertainment, amusement or recreation activities?</u>	___	___

Signed: _____

Dated: _____