



**Part V Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement**

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See page 5 of the instructions for limitations for automobiles.)**

**23a** Do you have evidence to support the business/investment use claimed?  **Yes**  **No** **23b** If "Yes," is the evidence written?  **Yes**  **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>24</b> Property used more than 50% in a qualified business use (See page 5 of the instructions.):									
		%							
		%							
		%							
<b>25</b> Property used 50% or less in a qualified business use (See page 5 of the instructions.):									
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>26</b> Add amounts in column (h). Enter the total here and on line 20, page 1 . . . . .							<b>26</b>		
<b>27</b> Add amounts in column (i). Enter the total here and on line 7, page 1 . . . . .								<b>27</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>28</b> Total business/investment miles driven during the year (DO NOT include commuting miles)												
<b>29</b> Total commuting miles driven during the year												
<b>30</b> Total other personal (noncommuting) miles driven . . . . .												
<b>31</b> Total miles driven during the year. Add lines 28 through 30. . . . .												
<b>32</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>33</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>34</b> Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
<b>35</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>36</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 6 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>37</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>38</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>39</b> Do you meet the requirements concerning qualified automobile demonstration use? See page 6 of the instructions . . . . .		

**Note:** If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>40</b> Amortization of costs that begins during your 1996 tax year:					
<b>41</b> Amortization of costs that began before 1996 . . . . .				<b>41</b>	
<b>42 Total.</b> Enter here and on "Other Deductions" or "Other Expenses" line of your return . . . . .				<b>42</b>	

