



VITA/TCE Volunteer Tax Alert (VTA)

Thank you for volunteering and for your dedication to top QUALITY service!

VTA Number	VTA-2019-01
Date Issued	February 14, 2019
Intended Audience	Partners, Volunteers and IRS SPEC Relationship Managers
Purpose	To provide an update regarding deducting car washes
Tax law clarification	In the Schedule C lesson under car and truck expenses, we stated that the business part of car washes could be deducted as a business expense even if the taxpayer claimed the standard mileage rate on the return.
Message to Volunteers	IRS Counsel considers car washes as part of the expense of maintaining the car, and as such, that expense is included in the standard mileage rate. Therefore, if a taxpayer is taking the standard mileage rate, he or she cannot also deduct the car wash expense. There is no authority that would allow a taxpayer claiming the standard mileage rate to also deduct the expense of car washes as they would tolls and parking.

For additional questions, please talk to your site coordinator, partner or IRS SPEC relationship manager.