Mileage log and vehicle records, by tax year

Fill in one copy per vehicle and tax year. For a 2025 return, one business total is enough; for 2026, keep the January to June and July to December totals on separate lines.

Client or engagement

The trip log

- [ ] Trip log for the year
  Date, start, destination, purpose and miles per trip
- [ ] 2025 return: business miles for the full year
  One total, priced at the 2025 rate
- [ ] 2026 return: business miles, January 1 to June 30
  Total from the log, priced at the first-half rate
- [ ] 2026 return: business miles, July 1 to December 31
  Total from the log, priced at the second-half rate
- [ ] Odometer reading on January 1 and December 31
  Or on the day business use began or ended
- [ ] Exported app log, if you use one
  Saved as PDF or spreadsheet with the return
- [ ] Calendar, invoices or app history that back up the trips
  Needed if you log a sample week rather than every week

Vehicle facts

- [ ] Make, model and the date business use began
  One line per car
- [ ] Method used in the car’s first business year
  Standard rate or actual costs, from that year’s return
- [ ] Number of cars used for business at the same time
  Five or more rules out the standard rate
- [ ] Lease agreement, for a leased car
  The standard rate must run for the whole lease

Costs on top of the rate

- [ ] Parking and toll receipts for business trips
  Not parking at your regular workplace
- [ ] Car loan statement with interest paid
  Year-end statement from the lender

- [ ] Purchase contract with the vehicle identification number
  Personal car loan deduction, 2025 to 2028: new, US-assembled car
- [ ] Personal property tax bill for the car
  If your state charges one

Actual cost method only

- [ ] Fuel receipts or card statements
  All months of the year
- [ ] Repair, tire and maintenance invoices
  Each with the date and the work done
- [ ] Insurance and registration bills
  For the policy and registration year
- [ ] Purchase papers and prior depreciation
  Price, date, trade-in and Form 4562 from earlier years

Medical and charity miles

- [ ] Medical trip list
  Date and place of each appointment, by tax year
- [ ] Charity driving log
  Date, miles and the group you drove for