



DOLINKA, VANNOORD & COMPANY'S

TAX TIDBITS



PERSONAL USE OF COMPANY AUTO

As a reminder, personal use of company owned or leased vehicles must be included in the employee's and owner's W-2s issued for 2023. To simplify this process, we are attaching a sample vehicle use sheet for your use. Please fill out a separate sheet for each vehicle owned or leased during 2023.

The time period used for calculation may be November 1, 2022 to October 31, 2023. If you have previously used a calendar year reporting period and are switching to the fiscal year period, only include mileage for January 1, 2023 to October 31, 2023.

Please return these forms to our office by December 1, 2023, so that we can compute the amount that must be included in the W-2s.

If you have any questions or need any help, please give us a call.

This material is provided as a service of Dolinka VanNoord & Company, PLLP for informational purposes only and should not be construed as financial or legal advice. We have reviewed the information contained herein and believe it to be correct. However, we cannot accept responsibility for its content or application. Please consult with us for specific guidance for your organization before acting on any tax advice.

Phone 616.459.2233 Fax 616.459.5469

EMPLOYEE REPORT OF VEHICLE USE*

Employee: _____

Social Security Number: _____ - _____ - _____

Vehicle Information

Make: _____ Model: _____ Two Door: ___ Four Door: ___

Year: _____ Original Cost When First Placed In Service \$ _____

Periods of Use: _____

Information Required for Tax Purposes

- 1. Total miles driven _____
- 2. Total business miles _____
- 3. Total commuting miles _____
- 4. Total other personal miles _____
- 5. Total personal miles (3+4) _____
- 6. Average daily round-trip commuting distance _____
- 7. Number of one-way commutes during period _____
- 8. Was vehicle available during off-duty hours? Y or N
- 9. Was another vehicle available for personal use? Y or N
- 10. Do adequate records or sufficient evidence exist to justify business miles? Y or N
- 11. Is the evidence written? Y or N
- 12. Did employer or employee supply fuel? Employer Employee

Signed: _____ Date: _____
Employee

*An employee/user report must be filled out for each vehicle made available to the employee/user during the period.