

# *CORPORATE VEHICLES TAX DEDUCTIONS*

***INTERNAL REVENUE SERVICE  
DEPARTMENT OF THE TREASURY***

*INTERNAL REVENUE SERVICE*

*1160 W 1200 S Street*

*Ogden, Utah 84201*

*(800)829-1040*

*<http://www.irs.gov>*

## ***INTERNAL REVENUE SERVICE***

### **SECTION 179 TAX DEDUCTIONS**

*Section 179 of the IRC allows business to take an immediate deduction for business expenses related to depreciable assets such as equipment, vehicles and software.*

*This allow businesses to lower their current-year tax liability rather than capitalizing an assets and depreciating it over time in future tax years*

### **WHAT VEHICLES ARE COVERED BY SECTION 179?**

***PICKUPS AND VANS:*** *That are used for business more than 50% of the time and exceed 6,000 poundsd gross vehicle weight. These vehicles may quality for at least a partial*

*Section-179 deduction, plus bonud depreciation*

***VEHICLES USED FOR WORK AND CANNOT DOUBLE AS PERSONAL VEHICLES:*** *Such as Forklifts or trailers, or those that seat more than 9-Passengers behind the drivers' seat*

*such as hotel or airport shuttle vans*

## ***INTERNAL REVENUE SERVICE***

***SPECIALITY WORK VEHICLES:*** *Such as hearses or ambulances.*

**WHAT SMALL BUSINESS OWNERS SHOULD KNOW ABOUT THE DEPRECIATION OF PROPERTY DEDUCTION?**

*Small business can depreciate property when they place it in service for use in their trade or business or to produce to produce income. The business stops depreciating*

*property when they have fully recovered their cost or other basis or when they retire it from service, whichever happens first.*

***WHAT PROPERTY IS DEPRECIABLE?***

*Small businesses can depreciate machinery, equipment, buildings, vehicles, and furniture. They can not claim depreciation on personal property.*

*If a business uses an asset, such as a car, for business or investment and personal purposes. The business owner can depreciate only the business or investment use portion.*

*Land is never depreciable, although buildings and certain land improvements may be*

## **INTERNAL REVENUE SERVICE**

**BUSINESSES MAY DEPRECIATE PROPERTY THAT MEETS ALL THESE REQUIREMENTS. THE BUSINESS MUST:**

**OWN THE PROPERTY:** *The business is considered to own property even if it is subject to a debt.*

**USE THE PROPERTY IN A BUSINESS OR INCOME PRODUCING ACTIVITY:** *If the property is used to produce income, the income must be taxable.*

**BE ABLE TO ASSIGN A DETERMINABLE USEFUL LIFE TO THE PROPERTY.** *This means that it must be something that wears out, decay, gets used up, becomes obsolete or loses its value from natural causes.*

**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**01. KAREESHA ROBINSON**

- a. **DEPARTMENT:** Brokering
- b. **TYPE OF UNION:** Office and Professional Employees International Union - Local 334 (Henrico,VA)
- c. **UNION EMPLOYEES WITH VEHICLES:** Shop Steward + Brokering Agent
- d. **DEPARTMENT CORPORATE VEHICLE:** 2023 Jeep Grand Cherokee L Summit Reserve - \$78,125.00
- e. **DEPARTMENT BUSINESS VEHICLES:** (2) 2022 Dodge Durango SXT AWD - \$41,000.00 each (\$82,000.00)
- f. **DEPARTMENT CHAUFFEUR VEHICLE:** 2023 Ram Promaster Conversion Van - \$90,000.00
- g. **TAX DEDUCTION (Section-179) AMOUNT** - \$285,714.29
- h. **TOTAL VEHICLES EXPENSES:** \$250,125.00
- i. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- j. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- k. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- l. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- m. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- n. **# OF GALLONS PURCHASE PER QUARTER:** 2,323.4 Gallons
- o. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$9,247.15
- p. **TOTAL DIESEL EXPENSES PER QUARTER:** \$0.00
- q. **TOTAL GASOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$929.36

**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**02. CASSANDRA ROBINSON**

- a. **DEPARTMENT:** Forwarding
- b. **TYPE OF UNION:** Teamster Freight Division
- c. **UNION EMPLOYEES WITH VEHICLES:** Shop Steward + Atlas Van Lines & United Van Lines Sales Manager
- d. **DEPARTMENT CORPORATE VEHICLE:** 2023 Lincoln Navigator Standard - \$82,265.00
- e. **DEPARTMENT BUSINESS VEHICLES:** (2) 2023 Lincoln Nautilus Standard - \$49,365.00 each (\$98,730.00)
- f. **DEPARTMENT CHAUFFEUR VEHICLE:** 2023 Ford Transit AWD 5-Passenger Conversion Van - \$83,000.00
- g. **TAX DEDUCTION (Section-179) AMOUNT -** \$285,714.29
- h. **TOTAL VEHICLES EXPENSES:** \$263,995.00
- i. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- j. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- k. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- l. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- m. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- n. **# OF GALLONS PURCHASE PER QUARTER:** 2,730 Gallons
- o. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$10,865.40
- p. **TOTAL DIESEL EXPENSES PER QUARTER:** \$0.00
- q. **TOTAL GASOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$1,092.00

**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**03. CIARA ROBINSON**

- a. **DEPARTMENT:** Travel Center / Restaurant
- b. **TYPE OF UNION:** Teamsters Food Processing Division
- c. **UNION EMPLOYEES WITH VEHICLES:** Shop Steward + Sales Agent
- d. **DEPARTMENT CORPORATE VEHICLE:** 2023 Toyota Sequoia Capstone - \$79,000.00
- e. **DEPARTMENT BUSINESS VEHICLES:** (2) 2022 Toyota Highlander - \$41,000.00 each (\$82,000.00)
- f. **DEPARTMENT CHAUFFEUR VEHICLE:** 2023 Toyota Sienna Platinum AWD 7-Passenger Van - \$55,605.00
- g. **TAX DEDUCTION (Section-179) AMOUNT** - \$285,714.29
- h. **TOTAL VEHICLES EXPENSES:** \$216,605.00
- i. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- j. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- k. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- l. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- m. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- n. **# OF GALLONS PURCHASE PER QUARTER:** 3,640 Gallons
- o. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$14,487.20
- p. **TOTAL DIESEL EXPENSES PER QUARTER:** \$0.00
- q. **TOTAL GASOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$1,456.00

**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**04. PINKIE ROBINSON**

- a. **DEPARTMENT:** Construction
- b. **TYPE OF UNION:** Operating Engineers - Local 926 (Atlanta, GA)
- c. **UNION EMPLOYEES WITH VEHICLES:** Lead Engineer + Estimator, Surveyor, Foremen, Superintendent
- d. **DEPARTMENT CORPORATE VEHICLE:** 2023 Nissan Armada SV 4WD - \$59,645.00
- e. **DEPARTMENT BUSINESS VEHICLES:** (5) 2023 Nissan Titan XD 4WD - \$49,135.00 each (\$245,675.00)
- f. **DEPARTMENT CHAUFFEUR VEHICLE:** See Chartered Department
- g. **TAX DEDUCTION (Section-179) AMOUNT** - \$325,000.00
- h. **TOTAL VEHICLES EXPENSES:** \$305,320.00
- i. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- j. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- k. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- l. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- m. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- n. **# OF GALLONS PURCHASE PER QUARTER:** 4,963.6 Gallons
- o. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$19,755.27
- p. **TOTAL DIESEL EXPENSES PER QUARTER:** \$0.00
- q. **TOTAL GASOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$1,985.44



**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**05. KOKO ROBINSON**

- a. **DEPARTMENT:** Chartered / Real Estate
- b. **TYPE OF UNION:** Teamster (Passenger Transportation)
- c. **UNION EMPLOYEES WITH VEHICLES:** Shop Steward + CSR-Rep + Dispatcher
- d. **DEPARTMENT CORPORATE VEHICLE:** 2023 Acura MDX Advance - \$64,000.00
- e. **DEPARTMENT BUSINESS VEHICLES:** (3) 2023 Honda Pilot Elite - \$50,205.00 each (\$150,615.00)
- f. **DEPARTMENT CHAUFFEUR VEHICLE:** 2023 Honda Odyssey Elite Van - \$50,129.00
- g. **TAX DEDUCTION (Section-179) AMOUNT** - \$285,714.29
- h. **TOTAL VEHICLES EXPENSES:** \$264,744.00
- i. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- j. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- k. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- l. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- m. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- n. **# OF GALLONS PURCHASE PER QUARTER:** 3,033.3 Gallons
- o. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$12,072.67
- p. **TOTAL DIESEL EXPENSES PER QUARTER:** \$0.00
- q. **TOTAL GASOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$1,213.32

**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**06. DAE DAE ROBINSON**

- a. **DEPARTMENT:** Warehousing (3pl + Cross Dock + Moving & Storage)
- b. **TYPE OF UNION:** Teamsters (Warehousing Division)
- c. **UNION EMPLOYEES WITH VEHICLES:** Shop Steward + Sales Agent + Warehouse Manager + Operations Manager
- d. **DEPARTMENT CORPORATE VEHICLE:** 2023 Chevy Tahoe High Country Duramax Diesel - \$80,000.00
- e. **DEPARTMENT BUSINESS VEHICLES:** (4) 2023 Chevy Colorado Crew Cab Short Box Trail Boss 4WD - \$42,000.00 each (\$168,000.00)
- f. **DEPARTMENT CHAUFFEUR VEHICLE:** See Chartered Division
- g. **TAX DEDUCTION (Section-179) AMOUNT -** \$285,714.29
- h. **TOTAL VEHICLES EXPENSES:** \$248,000.00
- i. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- j. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- k. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- l. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- m. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- n. **# OF GALLONS PURCHASE PER QUARTER:** 3,088.4 Gallons
- o. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$9,877.56
- p. **TOTAL DIESEL EXPENSES PER QUARTER:** \$2,753.96
- q. **TOTAL GASOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$1,235.36

**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**07. MYA MARIE ROBINSON**

- a. **DEPARTMENT:** Music
- b. **TYPE OF UNION:** Teamsters (Convention, Trade Show and Casino Division)
- c. **UNION EMPLOYEES WITH VEHICLES:** Shop Steward + Board Operator, Ship Captain, Music Board Operator, Street Team Manager
- d. **DEPARTMENT CORPORATE VEHICLE:** 2023 BMW X7 xDrive 40i - \$80,000.00
- e. **DEPARTMENT BUSINESS VEHICLES:** (5) 2023 BMW X3 xDrive 30i - \$47,000.00 each (\$235,000.00)
- f. **MOBILE RECORDING STUDIO:** 1996 Cruise Ship, 2,400-Passenger Ship with Full Recording Studio and VIP Helipad for Artist and Crew - \$100,000,000.00 + \$5,000,000.00 Upgrades for Helicopter and Recording Studio
- g. **ARTIST SALARY:** - \$250,000.00 Per Day
- h. **SHIP CREW MEMBERS:** 30 Members
- i. **SHIP'S CREW SALARY:** \$35,000.00 Per Day
- j. **SHIP'S OPERATING COST:** \$41,095.89 Per Day
- k. **FANS TICKET PER DAY:** \$145.00 Per 1-Day Cruise
- l. **RECORD LABELS STUDIO CHARGE:** \$350.00 Per Hour
- m. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- n. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- o. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- p. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- q. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- r. **# OF GALLONS PURCHASE PER QUARTER:** 3,416,400 Gallons
- s. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$15,522.00
- t. **TOTAL DIESEL EXPENSES PER QUARTER:** \$15,492,750.00
- u. **TOTAL GAOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$1,366,560.00
- v. **RECORDING STUDIO CRUISE SHIP DEDUCTIONS PER DAY (Food & Alcohol):** \$120,000.00 Daily

**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**08. TARIQ ROBINSON**

- a. **DEPARTMENT:** Trucking & Towing
- b. **TYPE OF UNION:** Teamsters (Commercial Division) + Laborers
- c. **UNION EMPLOYEES WITH VEHICLES:** Shop Steward Teamsters + Shop Steward Laborers
- d. **DEPARTMENT CORPORATE VEHICLE:** 2023 Cadillac Escalade-V- \$159,000.00
- e. **DEPARTMENT BUSINESS VEHICLES:** (2) 2023 GMC Sierra 1500 4wd Crew Cab Short Box Elevation 3.0L Diesel - \$60,000.00 each (\$120,000.00)
- f. **DEPARTMENT CHAUFFEUR VEHICLE:** See Chartered Division
- g. **TAX DEDUCTION (Section-179) AMOUNT -** \$285,714.29
- h. **TOTAL VEHICLES EXPENSES:** \$250,125.00
- i. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- j. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- k. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- l. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- m. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- n. **# OF GALLONS PURCHASE PER QUARTER:** 2,730 Gallons
- o. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$4,131.40
- p. **TOTAL DIESEL EXPENSES PER QUARTER:** \$7,243.60
- q. **TOTAL GAOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$1,092.00

**INTERNAL REVENUE SERVICE**  
**SECTION 179 DEDUCTIONS VEHICLE LIST FOR 2022**  
**SECTION 179 TAX DEDUCTION (White Vehicles / Vehicles Quantity)**

**CORPORATE EMPLOYEES:**

**09. SIBLINGS VEHICLES (Khia and Tajallah)**

- a. **DEPARTMENT:** Brokering
- b. **DEPARTMENT CORPORATE VEHICLE:** (2) 2023 Range Rover Sport Dynamic SE - \$100,000.00
- c. **TAX DEDUCTION (Section-179) AMOUNT -** \$285,714.29
- d. **TOTAL VEHICLES EXPENSES:** \$250,125.00
- e. **BUSINESS STANDARD MILEAGE RATE:** \$0.65 per mile
- f. **NORTH CAROLINA MOTOR FUELS TAX RATES:** \$0.40 Per Gallon
- g. **NORTH CAROLINA PREMIUM GAS RATES (as of 1/19/2023 @ 10:09am):** \$3.98 per Gallon
- h. **NORTH CAROLINA DIESEL FUEL RATES (as of 1/19/2023 @ 10:09am):** \$4.54 per gallon
- i. **ALL BUSINESS VEHICLES ARE ALLOWED A MAX MILEAGE PER QUARTER:** 13,650 -Miles (150-Miles per day)
- j. **# OF GALLONS PURCHASE PER QUARTER:** 1,365 Gallons
- k. **TOTAL GASOLINE EXPENSES PER QUARTER:** \$5,432.70
- l. **TOTAL DIESEL EXPENSES PER QUARTER:** \$0.00
- m. **TOTAL GASOLINE / DIESEL TAXES DEDUCTION REBATE QUARTERLY:** \$546.00