

# Travel and Entertainment Expense Record Book



# BUSINESS RECORDS OF

NAME:

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ADDRESS:

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HOME PHONE:

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BUSINESS PHONE:

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## **Why is it necessary to keep a record of these expenses?**

Accurate and contemporaneous records of business use of personal automobiles and listed property, as well as other business travel expenses, is required to substantiate your tax deductions. Oral evidence in support of these deductions has considerably less value than timely written evidence. In addition, Form 2106, *Employee Business Expenses*, and Form 4562, *Depreciation and Amortization (Including Information on Listed Property)*, specifically ask if you have written evidence to support the amounts claimed.

**Total Mileage for** \_\_\_\_\_  
(Year)

Ending December 31  
Odometer Reading \_\_\_\_\_

Beginning January 1  
Odometer Reading \_\_\_\_\_

TOTAL MILES DRIVEN \_\_\_\_\_

TOTAL BUSINESS MILES \_\_\_\_\_

% BUSINESS MILES \_\_\_\_\_

## **AUTOMOBILE PURCHASE**

If a new automobile has been purchased during the year please complete the following information at the time of purchase.

### **New Auto**

Date Purchased \_\_\_\_\_

Beginning Odometer Reading \_\_\_\_\_

Cost (before trade-in) \_\_\_\_\_

### **Traded Auto**

Ending Odometer Reading \_\_\_\_\_

Trade-in Allowance \_\_\_\_\_

# Record Keeping Instructions For Listed Property

If you use any of the following items for your trade or business, you must keep a record of the qualified business use:

1. Automobile
2. Other means of transportation (small trucks, boats, airplanes, motorcycles)
3. Property used for entertainment, recreation, amusement (for example a video recorder)
4. Computers used, other than in a regular business establishment or qualified home office

**You must be able to substantiate that you use the above property more than 50% for business.**

**See “Record of Qualified Business Use of Listed Property” in the back pages of this record book.**

**Questions for your tax preparer:**

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# Automobile Trip and Expense Records

Date	Destination		Odometer Reading	
	From	To	Starting	Ending

Summary Row

Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
<b>Totals →</b>				



Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
<b>Totals →</b>				





Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
<b>Totals →</b>				







Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
Totals →				



Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
Totals →				









Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
<b>Totals →</b>				



Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
Totals →				









Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
Totals →				



Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
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<b>Totals →</b>				



Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
<b>Totals →</b>				





Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
<b>Totals →</b>				



Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
<b>Totals</b> →				



Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
Totals →				

# Automobile Trip and Expense Records

Date	Destination		Odometer Reading	
	From	To	Starting	Ending

Business Purpose	Miles Driven	Tolls and Parking	Gas and Oil	Other
<b>Totals →</b>				



# Other Travel/Entertainment Business Expenses

Date	Business Purpose	Cost of Meals	Cost of Lodging
<b>Totals →</b>			

Misc. Items (Detail/Description)	Cost of Misc. Items
<b>Total →</b>	





## Other Travel/Entertainment Business Expenses

Date	Business Purpose	Cost of Meals	Cost of Lodging
<b>Totals →</b>			

Misc. Items (Detail/Description)	Cost of Misc. Items
<b>Total →</b>	

## Other Travel/Entertainment Business Expenses

Date	Business Purpose	Cost of Meals	Cost of Lodging
<b>Totals →</b>			





# Other Travel/Entertainment Business Expenses

Date	Business Purpose	Cost of Meals	Cost of Lodging
<b>Totals →</b>			

Misc. Items (Detail/Description)	Cost of Misc. Items
<b>Total →</b>	



Misc. Items (Detail/Description)	Cost of Misc. Items
Total →	

# Other Travel/Entertainment Business Expenses

Date	Business Purpose	Cost of Meals	Cost of Lodging
<b>Totals →</b>			

Misc. Items (Detail/Description)	Cost of Misc. Items
<b>Total →</b>	

# Other Travel/Entertainment Business Expenses

Date	Business Purpose	Cost of Meals	Cost of Lodging
<b>Totals →</b>			

Misc. Items (Detail/Description)	Cost of Misc. Items
<b>Total →</b>	















# Record of Reimbursements

	Car Operating Expenses	Other Business Expenses
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
<b>Totals →</b>		

Total reimbursements

\$ \_\_\_\_\_

# BUSINESS EXPENSE RECAP

Total car expenses \_\_\_\_\_

Total other business expenses \_\_\_\_\_

Total business expenses \_\_\_\_\_

Less reimbursements \_\_\_\_\_

Net business expenses \_\_\_\_\_

**NOTE:** It is important that you keep all supporting receipts and documents used in preparing this year's return for at least three (3) years from your tax return's due date. The Internal Revenue Service may require these receipts and records should your return be selected for audit.

## Notes for next year:

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