

## CONFIRMATION OF WRITTEN RECORDS

For taxable years beginning after December 31, 1984, Regulation 1.174-5t(d)(2) requires that certain questions be answered on the tax return concerning the evidence which has been maintained to support the deductions claimed for automobiles and other vehicles.

Since \_\_\_\_\_ has claimed that he/she has written evidence to support the business percentage of use which has been claimed on their Federal Income Tax Return for the vehicles described below for the year **2022**, this confirmation is made that he/she has in his/her possession adequate written records and documentary evidence which together prove:

1. The amount of the expenditure or the amount of business/investment use (cost/mileage)
2. The date of the expenditure or use.
3. The business purpose of the expenditure or use.

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Date

Vehicles for which expenditures are claimed:

1. Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Driver name: \_\_\_\_\_

2. Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Driver name: \_\_\_\_\_

3. Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Driver name: \_\_\_\_\_

4. Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Driver name: \_\_\_\_\_