



Monday, February 20, 2023

## **Why mileage logs matter**

To deduct costs related to the business use of a vehicle, one must be sure they meet the standards set out by the IRS (Internal Revenue Service). A log of real time business driving activities should include: the amount of mileage for each business use; total mileage for the tax year; the date of each business use, and the business purpose of each business trip. Several cases have arisen where the taxpayer submitted logs that were not made in real time, only prepared for IRS examination, and lacked evidence to prove that locations submitted were business related. It is important to track mileage as it occurs in real time. The IRS has the right to deny deductions if determined not credible by the Tax Court.

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<https://www.cpapracticeadvisor.com/2023/02/14/tax-court-shows-why-real-mileage-logs-are-important/76790/>