Uber/Lyft "shared economy" expenses

Vehicle expenses must be prorated between business/personal usage:

1. _______ 12/31/20XX - Odometer reading
2. _____ 1/1/20XX - Odometer reading
3. _______ Total 20XX miles driven
4. _______ Total Uber/Lyft fare miles driven
5. + _______ Miles driven to remain in area/looking for fare
6. _______ Total 20XX business miles

**VEHICLE OWNERSHIP**

- Monthly lease payments
- Purchase price
- Date of purchase
- Annual interest expense
- FMV on date placed in service if used

**OTHER BUSINESS EXPENSES**

- Advertising/business development
  - business cards, apps, bottled water for clients
- Cell phone
- Website
- Supplies

**Y / N**

- Was vehicle available for personal use during off-duty hours?
- Was another vehicle available for personal use?
- Do you have written evidence to support all these deductions?