

Tax Consultants of North America

TCNA, Inc. • PO Box 90730 • Alexandria, VA 22309

p. (703) 519-9700 • f. (703) 519-9703

Driver Tax Supplement

Please complete the following pages as thoroughly as possible. This supplement is designed to make sure you take advantage of all possible deductions and breaks available to you as a truck driver. Please complete this supplement as thoroughly as possible. When finished, please sign the affidavit on the last page and send this supplement along with copies of any supporting tax documents with your tax return package.

Full Name: _____

Company Name: _____ EIN #: _____

Indicate the dates you were a Company Driver (W-2) and/or an Owner Operator/Subcontractor (1099-MISC) in 2016:

Company Driver From: ____/____/2016

Owner Operator From: ____/____/2016

Company Driver Until: ____/____/2016

Owner Operator Until: ____/____/2016

1. Are you a Sole Proprietor? (You have not created a business entity) Yes No
2. Have you created a business entity? (If Yes, check the type of entity below) Yes No
 - S-Corporation
 - C-Corporation
 - Partnership – Partner Name and SSN: _____
 - I have an LLC and that's all I know... Please talk to me about this
3. Please check **any** of these that apply to you for 2016:
 - You paid someone \$600 or more to work for you.
 - You own or purchased a truck/trailer this year.
 - You leased a truck/trailer this year.
 - You purchased a truck/trailer this year that you previously leased.
 - You or your spouse have income reported on a W-2.
 - You or your spouse have a 2nd business.
 - You used your **personal** vehicle for business during the year. If **Yes**, complete the info below for your **personal** vehicle. **PERSONAL VEHICLE INFORMATION:**

Vehicle Make, Model & Year: _____ State Registered: _____

TOTAL Miles Driven in 2016: _____ Total Business Miles: _____

Note: Miles from home to truck and vice-versa cannot be included as Business Miles.

Do you have another personal vehicle or is this your only one? Yes No

Do you keep track of your mileage using a written or electronic log? Yes No

Did you purchase this vehicle in 2016? Yes No

If **Yes**, Purchase Date: ____/____/2016 Purchase Price: \$ _____

❖ **Please send copy of sales contract or purchase docs as backup in your tax package.**

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OVERNIGHTS / PER DIEM

Check this box if you were a LOCAL driver with NO Per Diem in 2016: (If **Yes**, please skip this section)

OWNER OPERATOR/SUBCONTRACTOR (1099-MISC)

Enter your Owner-Operator days on the road during 2016 for yourself and your team driver/ride along. The total of all days below for **yourself** – Full, Partial and Off – should not be more than 366.

		SELF				Team Driver/Ride Along		
		Full	Partial	Off	TOTALS	Full	Partial	TOTALS
USA								
Canada								
Mexico								
TOTALS								

FULL Days = Nights in Truck

Partial Days = Days Returning Home

COMPANY DRIVER/EMPLOYEE (W-2)

Enter your Company Driver/Employee days on the road during 2016 for yourself and your team driver/ride along. The total of all days below for **yourself** – Full, Partial and Off – should not be more than 366.

		SELF				Team Driver/Ride Along		
		Full	Partial	Off	TOTALS	Full	Partial	TOTALS
USA								
Canada								
Mexico								
TOTALS								

FULL Days = Nights in Truck

Partial Days = Days Returning Home

NOTE: As a driver, you must maintain a log of all days on the road. You should keep copies of all Settlements and/or Logbooks (manual, printed or electronic) as they are the only source for per diem verification in the event of an audit.

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OWNER OPERATOR/SUBCONTRACTOR (1099-MISC) INFORMATION

Note: Do **NOT** list W-2 income below. Please list your W-2 income under the "Company Driver/Employee Only" section

Number of **1099-MISC** received: _____ Number of **1099-MISC** sent to TCNA: _____

NOTE: Failure to send copies of all **1099-MISC** forms received will cause a delay in your tax return. If you are still expecting some **1099-MISC** forms to arrive, please note that below or let us know in some other way. If you want TCNA to file an extension due to this delay, please indicate so on your tax organizer.

Please list the following information for each **1099-MISC** you or your spouse received:

Name of Company	Amount	Dates worked for this company	Spouse?
_____	\$ _____	____/____/____ to ____/____/____	<input type="checkbox"/>
_____	\$ _____	____/____/____ to ____/____/____	<input type="checkbox"/>
_____	\$ _____	____/____/____ to ____/____/____	<input type="checkbox"/>

Do you have a Team Driver? Yes No

Is the Team Driver your Spouse? Yes No Does your Spouse have a CDL? Yes No

How do you divide the income between you and your Team Driver? (for example: 50/50)

Your %: _____ Team Driver %: _____

Name of Team Driver (if not Spouse): _____

Did you pay someone else to work for you? Yes No

How much did you pay them? \$ _____ Did you (or will you) issue them a 1099? Yes No

NOTE: If you paid anyone \$600 or more during the year you must give them a **1099-MISC** form by **January 31, 2017**.

TRUCK, TRAILER and APU INFORMATION

Please enclose copies of **EVERY** Bill of Sale or Lease Agreement for **every** Truck, Trailer or APU, acquired, sold or otherwise disposed of in 2016.

Please indicate how many of the following you own **or** lease:

_____ Total Trucks (Own/Lease) _____ Total Trailers (Own/Lease) _____ Total APUs _____ Other

TRUCK Information (List **ALL** trucks you owned or leased during 2016):

	Date Acquired	Own/Lease	Year & Model	Purchase Price	Interest Paid	Total Miles
Truck #1:	____/____/____	_____	_____	\$ _____	\$ _____	_____
Truck #2:	____/____/____	_____	_____	\$ _____	\$ _____	_____
Truck #3:	____/____/____	_____	_____	\$ _____	\$ _____	_____
Truck #4:	____/____/____	_____	_____	\$ _____	\$ _____	_____

IMPORTANT!!! Please provide copies of **ALL 2290 (Federal Highway Use Tax) returns filed in 2016**. We **MUST** have these copies or we will not be able to deduct all truck expenses allowed. If you do not have these but did file them, please contact us to discuss.

NOTE: If you have more than 4 trucks, please attach a separate sheet of paper with all of the above information.

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TRAILER Information:

	<u>Date Acquired</u>	<u>Own/Lease</u>	<u>Year & Model</u>	<u>Purchase Price</u>	<u>Interest Paid</u>
Trailer #1:	___/___/___	_____	_____	\$ _____	\$ _____
Trailer #2:	___/___/___	_____	_____	\$ _____	\$ _____
Trailer #3:	___/___/___	_____	_____	\$ _____	\$ _____
Trailer #4:	___/___/___	_____	_____	\$ _____	\$ _____

NOTE: If you have more than 4 trailers, please attach a separate sheet of paper with all of the above information.

APU Information:

	<u>Date Acquired</u>	<u>Own/Lease</u>	<u>Year & Model</u>	<u>Purchase Price</u>	<u>Interest Paid</u>
APU #1:	___/___/___	_____	_____	\$ _____	\$ _____
APU #2:	___/___/___	_____	_____	\$ _____	\$ _____

Did you use fuel to cool a refrigerated trailer or operate an auxiliary power unit? Yes No
 If Yes, please list the number of gallons or hours used in 2016: _____ Gallons **OR** _____ Hours

OTHER Asset Information:

	<u>Date Acquired</u>	<u>Own/Lease</u>	<u>Description, Year & Model</u>	<u>Purchase Price</u>	<u>Interest Paid</u>
Other #1:	___/___/___	_____	_____	\$ _____	\$ _____
Other #2:	___/___/___	_____	_____	\$ _____	\$ _____

Please provide as much information as possible and all supporting documentation necessary so we can ensure you are taking advantage of every deduction possible.

COMPANY DRIVER/EMPLOYEE ONLY (W-2) INFORMATION

Note: Do NOT list 1099-MISC income below. Please list your 1099-MISC income under the "Owner Operator/Subcontractor" section

Number of **W-2s** received: _____

Please list the following information for each **W-2** you or your spouse received:

Name of Company	Taxable Wages	Dates worked for this company	Spouse?
_____	\$ _____	___/___/___ to ___/___/___	<input type="checkbox"/>
_____	\$ _____	___/___/___ to ___/___/___	<input type="checkbox"/>
_____	\$ _____	___/___/___ to ___/___/___	<input type="checkbox"/>
_____	\$ _____	___/___/___ to ___/___/___	<input type="checkbox"/>

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TAX DEDUCTIONS & EXPENSES WORKSHEET

Whether you are an owner-operator or a company driver, you work hard for your money and we want you to keep as much of it as possible. The Trucking/Transportation Industry is definitely a unique one and most drivers are unaware of all the deductions possible for them to take. Generally anything you have spent for your business is probably a tax deduction. Likewise, almost everything you spend money on while on the road away from home can be expensed. We have developed the attached worksheet to help you realize all the items you can expense. This worksheet is in no way comprehensive but we hope it will be a start to help you get your expenses organized and ensure nothing is overlooked. Please enter your expenses for 2016 on this worksheet and turn it in with your tax package. Do NOT send us receipts. If you enter amounts here and sign the last page of this supplement we do not need copies of any of your receipts.

We want to help you succeed! If you are interested in TCNA helping you track your expenses throughout the year, please contact us regarding our bookkeeping and accounting services. We want to be THE tax firm for truck drivers but we can only do that with your input. We welcome your feedback on this supplement and this deduction worksheet and hope to continue improving it so it is something that can truly help you. We would love to have something we could say was developed by our clients in the industry.

Please let us know if you have any questions on how to fill this worksheet out or if an expense can be deducted.

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INCOME & EXPENSES AFFIDAVIT

Please indicate how you have entered or are submitting your expenses to TCNA (check all that apply):

- TCNA does my bookkeeping so all expenses and deductions are already accounted for accurately.
- I have prepared my own summary of expenses and deductions for the year. If so, check below:
 - My summary was created in Excel
 - My summary is handwritten
 - My summary is typed up instead of handwritten
 - My summary was printed from my accounting program – Peachtree, Fresh Books, Xero, etc...
Accounting Program Name: _____
- Expenses and Deductions are tracked in QuickBooks. If so, check below:
 - I have supplied a copy of my QuickBooks file to TCNA
- I have incurred no expenses or have none for which I have not already been reimbursed for in 2016 and have nothing I can deduct to help lower my tax liability.

Please Sign:

I request that the information, totals and figures entered in this Driver Supplement and Tax Deductions Worksheet be used to prepare my 2016 tax return. I have receipts and/or documentation in my possession to support this information. The information I have provided is accurate and complete to the best of my knowledge.

Signature

Date

TRUCK DRIVER TAX DEDUCTIONS

Enter total amounts spent next to the expenses incurred. If you do not have exact amounts, please provide close estimate.

Taxes and Licenses		Truck Expenses		Tractor Supplies	
Fuel/Road Taxes		Fuel		Bunk Heaters & Fan	
FHUT/2290		Fuel Additives & Filters		Cooler/Cooler motor	
IRP, Licenses		Antifreeze		De-Icer	
Permits		License/Registration Fees		Disinfectant	
Other		Other		Fumigator	
Fees		Repairs and Maintenance		Map Lamp	
ATM/Bank fees		Repairs and Parts		Window screen	
Background Check		Tires		Other	
CDL Driver License		Towing		Electronics	
Check cashing fees		Washes		Antenna	
Comcheck fees		Other		Atlas	
CSA Score Fee		Tools		CB Radio/Repair	
DOT Physical		Buffer		Cell Phone	
Drug Testing		Crowbar		Cigarette Plugs	
Hazmat Check		Duct Tape		Circuit Tester	
Parking Fees		Electrical Tape		CD/DVD Player	
Tolls/Prepass		Flashlights		GPS Unit/Updates	
Weight Charges/Fees		Hammer		Phone Accessories	
Other		Jack		Power boosters	
Rent or Lease		Pliers		Power Cords	
Truck Rental		Power Washer		Sirius/XM Radio	
Trailer Rental		Screwdrivers		Security Alarms	
Equipment Rental		Tire Iron		Wi-Fi/Data Fees	
Other		Wrenches		Other	
Interest		Other		Supplies	
Truck Interest		Load Securement		Headache Rack	
Trailer Interest		Bunge Cords		Hoses & Cables	
Business Credit Interest		Load Chains		Oil, Lube	
Other		Load Bars		Paint/Painting	
Cleaning Supplies		Load Straps		Rugs, Floor Mats	
Air Freshener		Locks		Seat Covers/Cushions	
Armour-All		Wide Load Flags		Shift Grip	
Broom & Dustpan		Other		Tarps	
Paper Towels		Insurance		Tire Chains	
Trash Bags		Bobtail/Liability		Other	
Vacuum		Cargo Insur & Claims		Other	
Window Cleaner		Dental, Health, Vision		Legal and Professional Services	
Other		Physical Damage		Tax Preparation Fees	
Clothing		Trailer Insurance		Accounting Fees	
Hangers		Truck Insurance		Broker Fees	
Laundry Bag		Worker's Comp		Legal Fees	
Laundry Soap		Other		Other	

TRUCK DRIVER TAX DEDUCTIONS

Enter total amounts spent next to the expenses incurred. If you do not have exact amounts, please provide close estimate.

Clothing (cont.)		Misc Supplies		Office Expenses/Supplies	
Uniforms		Alarm Clock		Atlas	
Uniform Alterations		Bedding, Sheets		Briefcase	
Other		Bug Screen		Calculator	
Protective Clothing		Cab Curtains		Clipboard	
Boots		Coffee maker		Computer Software	
Hard Hat		Coolers & Ice		Computer Supplies	
Rain Gear		First Aid Supplies		Laptop/Desktop	
Safety Glasses		Fly Swatter		Ledger/Receipt Book	
Thermal Underwear		Grill Cover		Liquid Paper	
Gloves		Lap desk		Log books	
Other		Microwave		Maps	
Driver Hygiene		Refrigerator		Notebook paper	
Showers		Storage Containers		Paper, Pens, Ruler	
Dry Cleaning		Thermos Bottle		Photocopies/Faxes	
Hand Cleaner		Other		Receipt Book	
Laundry		Wages & Contract Labor		Stapler/Staples	
Ben-Gay		Wages (employee)		Other	
Shower Shoes		Contract Labor (Hired)		Travel/Transportation Expenses	
Vaseline		Loading & Unloading		Air fare	
Visine		Other		Bus fare	
Other		Advertising		Cab fare	
		Business Cards		Rental Cars	
		Door Signs, Decals		Hotels/Motels paid	
		Truck Lettering		PERSONAL Vehicle Expenses	
		Misc Advertising		Gas, Oil, Repairs	
		Other		Personal Mileage	
				Total Mileage	
				Towing	
				Parking	
				Scales	
				Tolls/Prepass	
				Other	

This list is not comprehensive. The purpose of this worksheet is to help you organize your tax deductible business expenses. All business expenses must be "ordinary and necessary". The IRS defines an **ordinary** business expense as "one that is common and accepted in your trade or business" and **necessary** as "one that is helpful and appropriate for your trade or business." Do not include expenses for which you have been reimbursed for, or expect to be reimbursed for. If you have any questions on your expenses and what you can deduct, please contact us at TCNA.