# Completed mock mileage log

**Fictional example:** Maria’s Cleaning Services | Vehicle: 2021 sedan | Tax year: 2025. These sample distances are invented for training, not actual mapped routes.

Record date, route/destination, business purpose and miles. Odometer entries are useful; retain supporting records. Separate personal travel and commuting. [1]

| Date | From → to / purpose | Odometer start / end | Miles / classification |
|---|---|---|---|
| 02/03/25 | Home → regular office<br>Normal trip to workplace | 40,000 / 40,008 | 8 commuting<br>Excluded |
| 02/03/25 | Office → Client A, Edinburg<br>Scheduled cleaning, job #101 | 40,008 / 40,020 | 12 business |
| 02/03/25 | Client A → Client B, McAllen<br>Scheduled cleaning, job #102 | 40,020 / 40,029 | 9 business |
| 02/03/25 | Client B → regular office<br>Return after customer job | 40,029 / 40,040 | 11 business |
| 02/03/25 | Office → home<br>Normal trip home | 40,040 / 40,048 | 8 commuting<br>Excluded |

**Daily totals:** 32 business + 16 commuting = 48 total miles. Save the appointment calendar/job records supporting #101 and #102. The example assumes an established regular office; home-office and temporary-location exceptions need separate review. [1]

**Annual example:** Beginning odometer 40,000; ending 55,000 = 15,000 total miles. Supported business 6,000; commuting 3,000; other personal 6,000. Business use = 6,000 ÷ 15,000 = **40%**. A few sample trips alone do not establish this annual total.

A notebook, spreadsheet or app can work; no special branded form guarantees deductibility. Review completeness and credibility rather than accepting a percentage without support. [1]

# Blank mileage log

Client/reference: _____ Tax year: _____
Business: _____
Vehicle year/make/model: _____
First business-use date: _____ Month covered: _____

| Date | From / to + job reference | Business purpose | Odometer start / end | Miles + type* |
|---|---|---|---|---|
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |

*Type: B = business; C = commuting; P = other personal. Remove personal detours from business mileage. Add pages as needed.

Period totals: Business _____ Commuting _____ Personal _____
Annual beginning odometer _____ Annual ending odometer _____
Total annual miles _____ Business miles _____ Business use ____%

Parking/tolls: date, business purpose, amount and receipt reference:
_____

Source/file references: _____
Client reviewed by/date: _____

# Helping a client rebuild records

**No original log?** Reconstruct only when the client's detailed facts and other evidence establish the trips. Identify it as reconstructed and record the preparation date. Do not invent past odometer readings. [1]

| Client brings | How you can help |
|---|---|
| Dated calendar + invoices | Match actual completed jobs to dates and locations; remove cancellations. |
| Customer addresses/messages | Confirm destinations and job purpose; keep secure references. |
| Documented routes | Use mapping distances for verified trips; save route evidence and explain differences. |
| Service records/odometer photos | Use dated readings to support total mileage; explain any gaps. These alone do not prove business trips. |

**Mock reconstructed entry:**
"Prepared 02/10/2026 for 2025. Calendar and invoices #101/#102 support jobs on 02/03/2025. Office → Client A → Client B → office; saved route maps support 32 miles. Original trip odometer readings unavailable. Home/office commute excluded."

**Your office steps:**
1. Collect sources; identify missing facts.
2. Build a trip-by-trip table with source references.
3. Reconcile business, commuting and personal mileage to annual total.
4. Ask the client to review and resolve inconsistencies.
5. Retain sources, method, limitations and reviewer decision.

**If no usable evidence exists:** a new worksheet cannot turn "roughly 50%" into support. Do not claim unsupported mileage or substitute an unsupported share of gas. Begin tracking future trips now. [1]

**Preparer note template:**
Interview date/source: _____
Records reviewed: _____
Missing/conflicting facts: _____
Treatment, reason and reviewer: _____

**IRS source [1]:** Publication 463, chapter 5 and Table 5-1:
https://www.irs.gov/publications/p463
Training aid reviewed October 30, 2026. Apply the return year's rules.