

2024年度 1040-NR

U.S. Nonresident Alien Income Tax Return

ご説明書



Phoenixdale, Inc.
株式会社フェニックスデール

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NO	項目の説明
1	申告書フォーム番号。個人所得税確定申告書のフォーム番号は 1040NR です。
2	申告年度
3	申告区分
4	単身
5	夫婦別申告
6	適格寡婦（寡夫）申告
7	名前
8	苗字
9	ソーシャルセキュリティー番号（SSN）またはアメリカ納税者番号(ITIN)
10	住所
11	課税年度中に仮想通貨の売買等の取引はありましたか？ はい、いいえ
12	扶養家族
13	アメリカ非居住者は扶養家族を申告できません。
14	アメリカ事業関連所得

The image shows a screenshot of the 2024 U.S. Nonresident Alien Income Tax Return (Form 1040-NR) with red circles highlighting specific fields. The highlighted fields correspond to the items listed in the table of contents on the right. The form includes sections for personal information, filing status, digital assets, dependents, and income details. The highlighted areas include the form number (1), tax year (2), filing status (4), marital status (5), filing status options (6), name (7), address (10), identifying number (9), digital assets (11), dependents table (12), and income sections (13, 14).

1040-NR U.S. Nonresident Alien Income Tax Return ご説明書

Form 1040-NR (2024) Page 2

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16
	17	Amount from Schedule 2 (Form 1040), line 3	17
	18	Add lines 16 and 17	18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19
	20	Amount from Schedule 3 (Form 1040), line 8	20
	21	Add lines 19 and 20	21
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a
	23b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b
	23c	Transportation tax (see instructions)	23c
	23d	Add lines 23a through 23c	23d
	24	Add lines 22 and 23d. This is your total tax	24
Payment	25	Federal income tax withheld from:	
	25a	Form(s) W-2	25a
	25b	Form(s) 1099	25b
	25c	Other forms (see instructions)	25c
	25d	Add lines 25a through 25c	25d
	25e	Form(s) 8805	25e
	25f	Form(s) 8288-A	25f
	25g	Form(s) 1042-S	25g
	26	2024 estimated tax payments and amount applied from 2023 return	26
	27	Reserved for future use	27
	28	Additional child tax credit from Schedule 8812 (Form 1040)	28
	29	Credit for amount paid with Form 1040-C	29
	30	Reserved for future use	30
	31	Amount from Schedule 3 (Form 1040), line 15	31
	32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a
	35b	Routing number	35b
	35c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	35c
	35d	Account number	35d
	35e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.	35e
	36	Amount of line 34 you want applied to your 2025 estimated tax	36
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37
	38	Estimated tax penalty (see instructions)	38
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature	Date	Your occupation
			If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date
	Firm's name	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's address	Phone no.	
		Firm's EIN	

Go to www.irs.gov/Form1040NR for instructions and the latest information. Form 1040-NR (2024)

NO	項目の説明
15	源泉徴収されたフォーム名と金額
16	Form W-2 に記載されている源泉徴収額
17	Form 1099 に記載されている源泉徴収額
18	Form 8288-A に記載されている源泉徴収額
19	Form 1042-S に記載されている源泉徴収額
20	2023 年度予定納税支払額または 2022 年度超過納税額からの充当額
21	納付済額合計
22	超過納付済額
23	還付
24	還付金額
25	還付金振込銀行口座
26	超過納税額を還付ではなく翌年の税額に充当する場合はこちらに記載されます。
27	納税額
28	納税
29	お客様ご署名箇所（ご署名、日付、アメリカでの職業）
30	申告書作成者記入欄

31 SCHEDULE A (Form 1040-NR)

32 Itemized Deductions

OMB No. 1545-0074

2024 Attachment Sequence No. 7A

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

Name shown on Form 1040-NR: _____ Your identifying number: _____

Taxes You Paid	1a State and local income taxes	1a	
	b Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately)	1b	
Gifts to U.S. Charities	2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2	
	3 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	3	
	4 Carryover from prior year	4	
	5 Add lines 2 through 4	5	
Casualty and Theft Losses	6 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	6	
Other Itemized Deductions	7 Other—from list in instructions. List type and amount:		

Total Itemized Deductions	8 Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12	8	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72749E Schedule A (Form 1040-NR) 2024

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NO	項目の説明
31	申告書・別表番号
32	項目別控除
33	申告年度
34	項目別控除のページです。 以下に該当する方は、申告することにより一部控除が認められる可能性があります。 ・州の申告で前年度納税した方 ・アメリカ国内で寄付をした方 ・災害や盗難による損失があった方

39 SCHEDULE OI (Form 1040-NR)

40 Other Information Attach to Form 1040-NR

OMB No. 1545-0074
2024
Attachment Sequence No. 7C

Department of the Treasury Internal Revenue Service
Go to www.irs.gov/Form1040NR for instructions and the latest information.
Answer all questions.

Name shown on Form 1040-NR _____ Your identifying number _____

42 A Of what country or countries were you a citizen or national during the tax year? _____
 B In what country did you claim residence for tax purposes during the tax year? _____
 C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? Yes No
 D Were you ever:
 1. A U.S. citizen? Yes No
 2. A green card holder (lawful permanent resident) of the United States? Yes No
 If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
 E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. _____
 F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? Yes No
 If you answered "Yes," indicate the date and nature of the change: _____
 G List all dates you entered and left the United States during 2024. See instructions.
 Note: If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H. Canada Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
 2022 _____, 2023 _____, and 2024 _____
 I Did you file a U.S. income tax return for any prior year? Yes No
 If "Yes," give the latest year and form number you filed: _____
 J Are you filing a return for a trust? Yes No
 If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? Yes No
 K Did you receive total compensation of \$250,000 or more during the tax year? Yes No
 If "Yes," did you use an alternative method to determine the source of this compensation? Yes No

L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 . . . _____

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes No
 3. Are you claiming treaty benefits pursuant to a Competent Authority determination? Yes No
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . .
 2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . .

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72756T Schedule OI (Form 1040-NR) 2024

NO	項目の説明				
39	申告書・別表番号				
40	その他情報				
41	申告年度				
42-A	課税年度中の国籍をご記入ください。				
42-B	課税年度中の税務申告目的の居住国をご記入ください。				
42-C	アメリカ永住権（グリーンカード）を申請したことはありますか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ				
42-D	あなたは今まで				
42-1	1. アメリカ国籍（アメリカ市民権）をお持ちでしたか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ				
42-2	2. アメリカ永住権（グリーンカード）をお持ちでしたか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ				
42-E	課税年度末時点で、アメリカビザを保有している場合、ビザの種類をご記入ください。 アメリカビザを保有していない場合、「NOT PRESENT IN US - NO US IMMIGRATION STATUS」（アメリカ非居住・ビザなしの意味）と記載されます。				
42-F	過去にアメリカビザの切り替えをしたことがありますか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ 「はい」の場合は、ビザの種類と切替日をご記入ください。				
42-G	課税年度中にアメリカに入出国したすべての日付を記載してください。 <table border="1"> <thead> <tr> <th>アメリカ入国日</th> <th>アメリカ出国日</th> </tr> </thead> <tbody> <tr> <td>月 / 日 / 年</td> <td>月 / 日 / 年</td> </tr> </tbody> </table>	アメリカ入国日	アメリカ出国日	月 / 日 / 年	月 / 日 / 年
アメリカ入国日	アメリカ出国日				
月 / 日 / 年	月 / 日 / 年				
42-H	過去3年間のアメリカ滞在日数を記載してください。（休暇、乗り継ぎ時の滞在等も含む）				
42-I	過去にアメリカ確定申告をしたことがありますか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ 「はい」の場合は、申告した直近の年度とフォーム番号を記入してください。				
42-J	アメリカ信託の申告をしていますか？ <input type="checkbox"/> はい、 <input type="checkbox"/> いいえ				
42-K	課税年度中にアメリカで25万ドル以上の報酬を受け取りましたか？（注:日本の所得は含めません。）				

NO	項目の説明
43	申告書・別表番号
44	不動産収支内訳書
45	申告年度
46	所有物件住所
47	物件種類
48	賃貸日数
49	個人利用日数
50	物件種類
50-1	戸建て
50-2	区分
50-3	バケーションレンタル
50-4	商業用不動産
50-5	土地
50-6	ロイヤルティ
50-7	自己利用
50-8	その他
51-1	収入
51-2	費用
51-3	受取賃料
51-4	受取ロイヤルティ
51-5	広告宣伝費用
51-6	旅費交通費用
51-7	クリーニングおよびメンテナンス
51-8	手数料
51-9	保険料
51-10	専門家報酬
51-11	管理委託費用
51-12	融資支払利息
51-13	その他利息
51-14	修繕費用
51-15	消耗品費用
51-16	租税公課
51-17	水道光熱費
51-18	減価償却費用
51-19	その他費用
51-20	費用合計
52	収入から経費を引いた金額

NO

項目の説明

53

フォーム K-1 の対象となる持分投資などが該当する場合はこのページに記載する必要があります。該当がない方はこのページは含まれません。

Schedule E (Form 1040) 2024 Attachment Sequence No. 13 Page 2

Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations
Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (h) and (k) of line 29a				30
31 Add columns (g), (i), and (j) of line 29b				31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38					
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

Schedule E (Form 1040) 2024

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NO

項目の説明

59

不動産収入はアメリカでは受動的所得とされており、受動的所得は受動的費用とのみ損益通算が可能です。すなわち不動産収入は不動産費用とのみ損益通算が可能です。超過の損失がある場合は翌年以降に繰り越すことができます。

Form 8582 (2024) Page 2

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c					

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Form 8582 (2024)

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NO	項目の説明
59	不動産収入はアメリカでは受動的所得とされており、受動的所得は受動的費用とのみ損益通算が可能です。すなわち不動産収入は不動産費用とのみ損益通算が可能です。超過の損失がある場合は翌年以降に繰り越すことができます。

Form 8582 (2024) Page **3**

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . .					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . .					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . .					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total			1.00		

Form **8582** (2024)

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NO	項目の説明
60	申告書・別表番号
61	減価償却
62	申告年度
63	アメリカ不動産の減価償却の計算書です。別添として固定資産台帳に該当するページがこのファイルの後半にあります。

Form **4562** **Depreciation and Amortization** (Including Information on Listed Property) **2024**

OMB No. 1545-0172
Attachment Sequence No. 179

Department of the Treasury
Internal Revenue Service
Go to www.irs.gov/Form4562 for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return: _____ Business or activity to which this form relates: _____ Identifying number: _____

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2024)

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NO	項目の説明
63	アメリカ不動産の減価償却の計算です。別添として固定資産台帳に該当するページがこのファイルの後半にあります。

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions . 25								
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L—			
		%			S/L—			
		%			S/L—			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles) .												
31 Total commuting miles driven during the year .												
32 Total other personal (noncommuting) miles driven .												
33 Total miles driven during the year. Add lines 30 through 32 .												
34 Was the vehicle available for personal use during off-duty hours? .												
35 Was the vehicle used primarily by a more than 5% owner or related person? .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .		
39 Do you treat all use of vehicles by employees as personal use? .		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions .		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
43 Amortization of costs that began before your 2024 tax year .					43
44 Total. Add amounts in column (f). See the instructions for where to report .					44

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