

If you can answer **YES** to any of the following questions, your motor vehicle does **NOT** qualify:

- Is the vehicle currently titled in a business name with the Department of Motor Vehicles?
- Is more than **50%** of the mileage for the year used as a business expense for federal income tax purposes **OR** reimbursed by an employer?
- Is more than **50%** of the depreciation associated with the vehicle deducted as a business expense for federal income tax purposes?

Note: Information may be found on federal income tax forms such as Schedule C, Form 2106 or Form 4562.