

It is 2020 that we were appealing. I included original Form 12203.

The 5 documents included are:

Original Form 12203

This note

"Sharkey mileage", which was handwritten from her phone on a generic form.

The spreadsheet which I created from her handwritten forms.

Then "Mileage 2020 PDF" which is where I converted the spreadsheet to a pdf. The one I sent you earlier had the wrong total mileage. That is because it automatically calculates and when I re-arranged the months, it messed up the total by only totaling the first 2 months.

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I agree that personal miles are irrelevant for calculating business mileage. The enclosed mileage logs though are for business miles only.

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TP uses two vehicles. One is her regular vehicle, and the other is a 4-wheel drive jeep that she uses during Missouri's inclement weather to visit clients.

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We argue that the enclosed does provide sufficient documentation to deduct expenses based on Internal Revenue Code Sections 162, and 274(d)

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*Mileage log is not consistent with maintenance receipts.* Examiner stated that she only had one maintenance receipt for 2020. How did she reason that the log is not consistent with one receipt?

Thank you and if you need anything else, please let me know.

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