

The Driver's Write-Off Checklist

THE 1099 DRIVER
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Every box you check is money you keep in April.

The one rule: if it isn't tracked, it doesn't exist. Photo of every receipt, log of every mile. Blurry beats forgotten.

1 Miles *worth the most, by far*

- ☐ **On-trip miles:** every work mile at \$0.70/mile (2025 IRS rate)
- ☐ **Dead miles:** driving to hot zones, between drop-off and next pickup, airport queues
- ☐ **Mileage log:** date + odometer at start and end of every shift (your proof)

2 Always deductible on top of mileage

- ☐ Parking while working
- ☐ Platform service fees (Uber, DoorDash...)
- ☐ Tolls while working
- ☐ Payment processing fees

3 Phone & gear *the receipts everyone throws away*

- ☐ **Phone bill, work-use %** (typical driver: ~80% work use)
- ☐ Dash cam
- ☐ Cleaning supplies for the car
- ☐ Floor mats & seat covers
- ☐ Phone mount & chargers
- ☐ Hot bags / delivery gear
- ☐ Water & snacks for passengers
- ☐ Flashlight (apartment numbers!)

4 Paperwork & pro stuff

- ☐ Tax prep / CPA fees (business part)
- ☐ Rideshare insurance endorsement
- ☐ Business licenses & permits
- ☐ Work software subscriptions

The trap that triggers audits

If you use the standard mileage rate (\$0.70/mile), do NOT also claim these. They're already baked into the rate:

Gas · Oil changes · Repairs · Vehicle insurance · Registration · Depreciation

Claiming both is the #1 audit trigger for gig drivers. One method per car per year.

Not deductible (sorry): solo meals while driving, commuting-style personal miles, clothes that aren't a uniform.

Do this now (2 minutes):

Make a photos folder called "Receipts" and a note called "Work miles". Every expense gets a photo, every shift gets an odometer line. That's the whole system.