



TaxNewsFlash

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Proposed regulations: Unmarked vehicles used by emergency responders treated as qualified nonpersonal use vehicles under sections 274 and 280F

The U.S. Treasury Department and IRS today released [proposed regulations](#) (REG-106595-22) that would add unmarked vehicles used by firefighters or members of a rescue squad or ambulance crew as a type of “qualified nonpersonal use vehicle” excepted under sections 274(d) and 274(i) from the substantiation requirements that apply to the deductibility of expenses incurred in the use of certain listed property as defined in section 280F(d)(4).

The purpose of the proposed regulations is to provide firefighters and members of rescue squads and ambulance crews, who are officially authorized to use specially equipped unmarked vehicles to respond to emergencies, the same tax treatment as other first responders who use qualified nonpersonal use vehicles.

The proposed regulations are proposed to apply to tax years beginning on or after the date of the proposed regulations are finalized, but taxpayers may rely on the guidance provided in the proposed regulations until that date.

Comments on the proposed regulations and requests for a public hearing are due by March 3, 2025.

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