



# TaxNewsFlash

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## Final 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 [final regulations](#) (T.D. 10043) that 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 final regulations adopt proposed regulations issued in December 2024 with some minor, non-substantive changes.

The final regulations apply to tax years ending on or after the date the regulations are published in the Federal Register, which is scheduled to be March 20, 2026.

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