

DEDUCTABLE MILEAGE

You can use one of the following three scenarios to determine how many miles you can deduct. Keep in mind that **commuting is not deductible.**

If you have an office or regular place of business outside of your home, you may not deduct commuting miles to and from work, or to your first and from your last stop home, but you may deduct mileage to drive to and from different locations during the day.

If you have an office in your home that qualifies for a home office deduction because it is the principle place of business, a place you meet customers, store inventory or samples, or perform substantial administrative or managerial duties for your business, **all** of your business related mileage is deductible.

If you work at home but do not qualify for the home office deduction, the distance between home and your first stop and between your last stop and home are nondeductible commuting miles. You should plan to have your first and last stops close to home to maximize the mileage deduction. A trip to the bank, gas station, post office, or a nearby supplier can help increase deductible business miles.

The proof is in the documentation.

Parking and Toll Record

Date	Amount	Date	Amount

AUTO MILEAGE RECORD



Name _____

For the Period:

Beginning _____ Odometer reading

Ending _____ Odometer reading

Compliments of:

