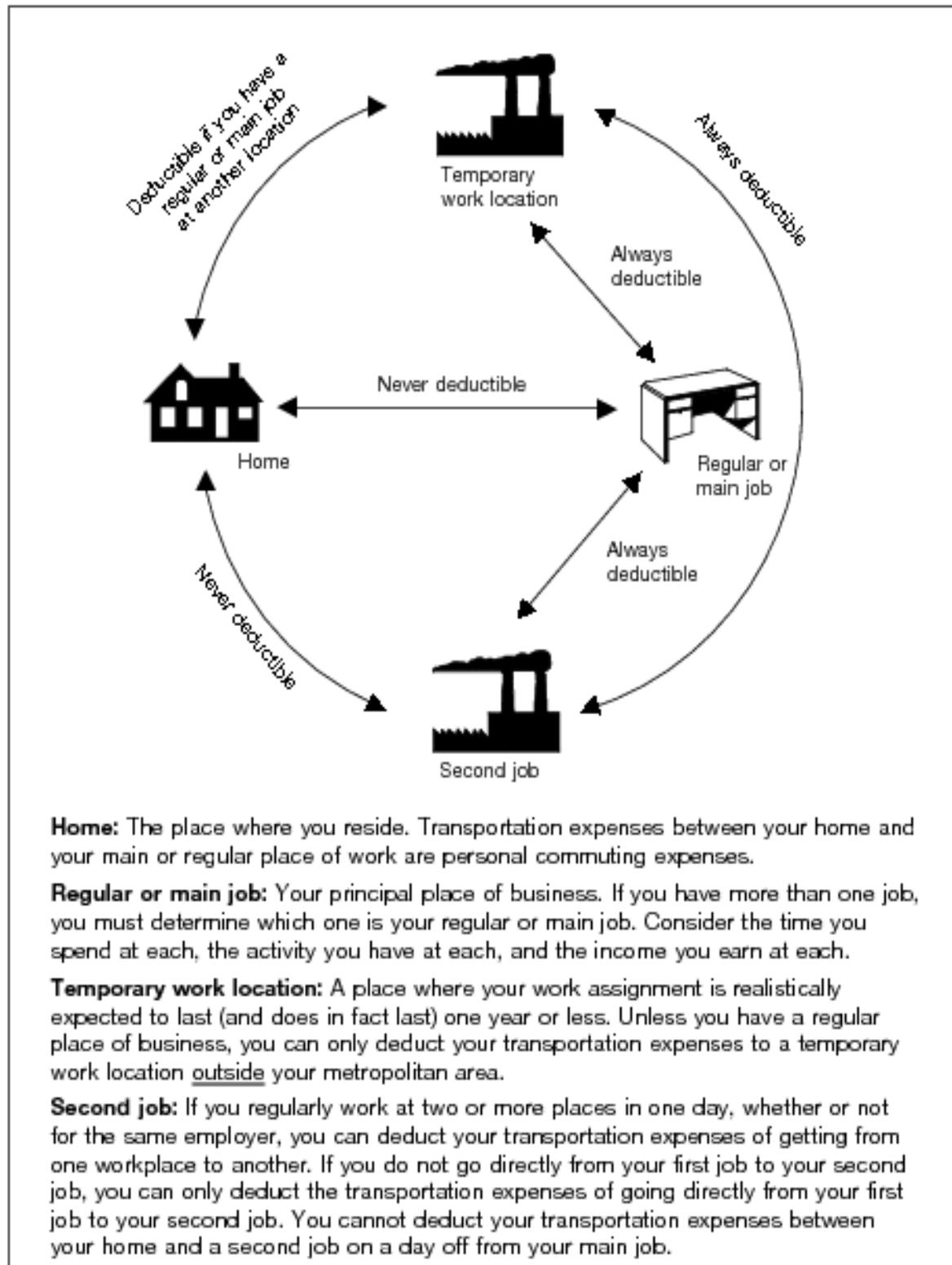


Figure 26-B. When Are Transportation Expenses Deductible?

Most employees and self-employed persons can use this chart.
(Do not use this chart if your home is your principal place of business.
See *Office in the home*.)



Examples of deductible transportation. The following examples show when you can deduct transportation expenses based on the location of your work and your home.

Example 1.

You regularly work in an office in the city where you live. Your employer sends you to a one-week training session at a different office in the same city. You travel directly from your home to the training location and return each day. You can deduct the cost of your daily round-trip transportation between your home and the training location.

Example 2.

Your principal place of business is in your home. You can deduct the cost of round-trip transportation between your qualifying home office and your client's or customer's place of business.

Example 3.

You have no regular office, and you do not have an office in your home. In this case, the location of your first business contact is considered your office. Transportation expenses between your home and this first contact are nondeductible commuting expenses. Transportation expenses between your last business contact and your home are also nondeductible commuting expenses. Although you cannot deduct the costs of these first and last trips, you can deduct the costs of going from one client or customer to another.

Car Expenses

If you use your car for business purposes, you may be able to deduct car expenses. You generally can use one of the two following methods to figure your deductible expenses.

- Standard mileage rate.
- Actual car expenses.

If you use actual car expenses to figure your deduction for a car you lease, there are rules that affect the amount of your lease payments that you can deduct. See [*Leasing a car*](#) under *Actual Car Expenses*,

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