

## How & When You Can Deduct Mileage on Your Vehicle

Travel from:

**Home to temporary work location** = Deductible if you have a regular or main job at another location.

**Home to second job** = *Never deductible*

**Temporary work location to home** = Deductible if you have a regular or main job at another location.

**Temporary work location to Regular or main job** = Always deductible

**Temporary work location to second job** = Always deductible

**Regular or main job to home** = Never deductible

**Regular or main job to temporary work location** = Always deductible

**Regular or main job to second job** = Always deductible

**Second job to home** = Never deductible

**Second job to temporary work location** = Always deductible

**Second job to regular or main job** = Always deductible

**Home:** The place where you reside. Transportation expenses between your home and your main or regular place or work are personal commuting expenses.

**Regular or main job:** Your principal place of business. If you have more than one job, you must determine which one is your regular or main job. Consider the time you spend at each, the activity you have at each, and the income you earn at each.

**Temporary work location:** A place where your work assignment is realistically expected to last (and does in fact last) one year or less. Unless you have a regular place of business, you can only deduct your transportation expenses to a temporary work location outside your metropolitan area.

**Second job:** If you regularly work at two or more places in one day, whether or not for the same employer, you can deduct your transportation expenses of getting from one workplace to another. If you do not go directly from your first job to your second job, you can only deduct the transportation expenses of going directly from your first job to your second job. You cannot deduct your transportation expenses between your home and a second job on a day off from your main job.

**NOTE:** Non-deductible commuting includes:

- Transportation between the taxpayer's residence and regular job.
- Transportation between the taxpayer's home and a temporary work location inside the metropolitan area where the taxpayer lives and normally works, if the taxpayer has no regular work location away from his or her residence.