

Business Mileage Worksheet

Rules:

Use the following three scenarios to determine how many miles you can deduct. Keep in mind the following statement: **In general, commuting to work is not deductible.**

If you have an office or regular place of business outside your home, you may not deduct miles commuting to and from work or to your first or from your last stop, but you may deduct mileage to drive to a *temporary work place* (less than one year's duration or less than 35 times a year) and mileage to and from different work locations during the day.

If you have an office in your home that qualifies for a home office deduction, all of your business-related mileage is deductible.

If you work out of your 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.

Tools:

The following tools might be of help if you need to reconstruct your mileage: Day planner, calendar, appointment book, Quickbooks printouts, Mapquest.

Sampling:

Look first for a sample time frame with accurate mileage records. If this time frame represents your mileage accurately, you can annualize it.

From _____ to _____: miles driven _____.

List:

An actual mileage log would produce a more complete picture. Use the list below and the tools listed above to try to reconstruct your miles.

Total miles driven for the entire year _____

Commuting to a regular place of business _____

WORK-RELATED TRIPS	MILES	# OF TIMES	TOTAL
Misc. errands			
Temporary work location			
Advertising / Promo trips			
Business / professional meetings			
Business meals			
Education			
Pickup / delivery			
Supply purchase trips			
Bank trips			
Client visits			
Post office			
Other local trips			
Out of town trips (list city):			

Signature _____ Date _____ Total Business Miles: _____