



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

**No regular place of work.** If you have no regular place of work but ordinarily work in the metropolitan area where you live, you can deduct daily transportation costs between home and a temporary work site outside that metropolitan area. Generally, a metropolitan area includes the area within the city limits and the suburbs that are considered part of that metropolitan area. You cannot deduct daily transportation costs between your home and temporary work sites within your metropolitan area. These are nondeductible commuting expenses.

**Office in the home.** If you have an office in the home that qualifies as a principal place of business, you can deduct your daily transportation costs between your home and another work location in the same trade or business.

**Certification of business mileage:**

Vehicle 1 \_\_\_\_\_

Total miles \_\_\_\_\_

Business miles \_\_\_\_\_

Commuting miles \_\_\_\_\_

Vehicle 2 \_\_\_\_\_

Total miles \_\_\_\_\_

Business miles \_\_\_\_\_

Commuting miles \_\_\_\_\_

Vehicle 3 \_\_\_\_\_

Total miles \_\_\_\_\_

Business miles \_\_\_\_\_

Commuting miles \_\_\_\_\_

I certify that the above is correct and that I have appropriate substantiation in my files available for verification in the event of an audit. I understand that appropriate substantiation includes beginning odometer, business miles driven, ending odometer, date, business destination, and business purpose for each business trip. I have also kept vehicle maintenance records to substantiate beginning and ending odometer readings for all business vehicles.

Taxpayer signature \_\_\_\_\_