

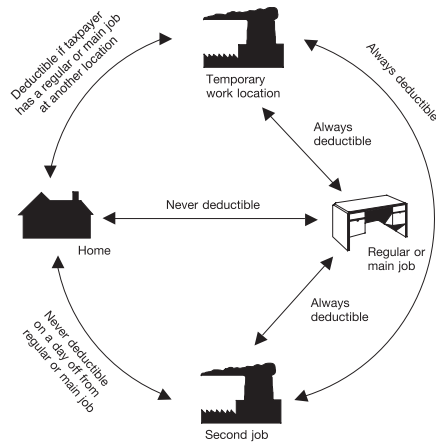
Mileage and Expense Log

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from one work place to another. If the taxpayer does not go directly from a first job to a second job, only deduct transportation expenses of going directly from a first job to a second job. Do not deduct transportation costs between home and a second job on a day off from the main job.

Substantiation for Travel, Meals, and Entertainment

- Must substantiate deduction with evidence that includes:
 - The amount of the expense.
 - The time and place of the travel, entertainment, amusement, recreation, or use of the facility or property.
 - The business purpose of the expense.
- The business relationship to the taxpayer of persons entertained, using the facility or property.
- The per diem rate for meals can be used as a standard deduction in place of actual receipts.
- The per diem rates for travel and meals can be used to substantiate an employer reimbursement in place of actual receipts.
- An expense (other than lodging) less than \$75 does not need a receipt or similar evidence to support a deduction.
- Oral statements containing specific information in detail may be used to substantiate a deduction.
- Electronic receipts and electronic expense reports satisfy the accountable plan substantiation rules.

When Are Transportation Expenses Deductible?

Most employees and self-employed taxpayers can use this chart. Do not use this chart if the taxpayer's home is the principal place of business.

- **Home.** The place where a taxpayer resides. Transportation expenses between home and the main or regular place of work are personal commuting expenses.
- **Regular or main job.** The principal place of business. If a taxpayer has more than one job, determine which one is the regular or main job. Consider the time spent at each, the activity at each, and the income earned at each.
- **Temporary work location.** A place where the taxpayer's work assignment is realistically expected to last, and does in fact last, one year or less. Unless the taxpayer has a regular place of business, only deduct transportation expenses to a temporary work location outside the metropolitan area.
- **Second job.** If a taxpayer regularly works at two or more places in one day, whether or not for the same employer, deduct transportation expenses of getting

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