

IS "COMMUTING" DEDUCTIBLE?		
From	To	Tax Result
Regular (or Second) Work Location <sup>1</sup>	Another Regular (or Second) Work Location	Deductible (Rev. Rul. 55-109)
	Residence	Not Deductible (§1.262-1(b)(5))
Residence	Regular Work Location <sup>2</sup>	Not Deductible (§1.262-1(b)(5))
	Second Work <sup>3</sup>	Not Deductible (§1.262-1(b)(5))
	Temporary <sup>4</sup> Work Location <b>INSIDE</b> City	If taxpayer has a regular work location – Deductible (Rev. Rul. 99-7)
		If taxpayer doesn't have a Regular work location – A non-deductible commute (Rev. Rul. 99-7)
Residence is "Principal Place of Business" e.g., Office-in-home	Regular or Second Work Location; All Temporary Work Locations Inside or Outside of City	Deductible (Rev. Rul. 94-47)
Residence is "Principal Place of Business" e.g., non-deductible office-in-home	Regular Work or Second Work, and all Temporary Work Locations	Not Deductible (Rev. Rul. 94-47); <i>Walker</i> (101 TC 537 (1993)) disagrees if home office is a "regular place of business," even though it is not a "principal place of business."

<sup>1</sup>A regular place of business is any location where the taxpayer works or performs services on a regular basis, whether or not the taxpayer is at that location every week or on a set schedule. For example, daily transportation expenses incurred by a doctor in going between the doctor's residence and one or more offices, clinics, or hospitals at which the doctor performs services on a regular basis are nondeductible commuting expenses (Rev. Rul. 90-23).

<sup>2</sup>You cannot deduct commuting expenses even if you work during the commuting trip (Pub. 463, #4).

<sup>3</sup>If second work is expected to last less than 1 year, try the temporary work exception.

<sup>4</sup>Employment at a work location is temporary if it realistically is expected to last for 1 year or less when work commences and stays temporary until the date the taxpayer realizes it will extend past 1 year (Rev. Rul. 99-7).