



## Deductibility of Local Transportation Expenses by Sports Officials

All employees and self-employed persons can use the chart on this page. (Do not use this chart if your home is your principal place of business.)

**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 you earn at each.

**Temporary work location:** A place where your work assignment is irregular or short-term, generally a matter of days or weeks. Unless you have a regular place of business, you can only deduct your transportation expenses to a temporary 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. You cannot deduct your transportation costs between your home and second job on a day off from your main job.

EXPENSE	DESCRIPTION
Transportation	The cost of travel by airplane, train or bus between your home and your business destination.
Taxi, commuter bus and limousine	Fares for these and other types of transportation between the airport and your hotel or between the hotel and your work location away from home.
Baggage and shipping	The cost of sending baggage and sample or display material between your regular and temporary work sites.
Car	The costs of operating and maintaining your car when traveling away from home on business. You may deduct actual expenses or the standard mileage rate, including business-related tolls and parking. If you lease a car while away from home on business, you can deduct business-related expenses only.
Lodging	The cost of lodging if your business trip is overnight or long enough to require you to get substantial rest to perform your duties.
Meals	The cost of meals only if your business trip is overnight or long enough to require you to get substantial rest. Includes amounts spent for food, beverages, taxes and related tips.
Cleaning	Cleaning and laundry expenses while away from home overnight.
Telephone	The cost of business calls while on your business trip including business communication devices.
Tips	Tips you pay for any expenses in this chart.
Other	Other similar ordinary and necessary expenses related to your business travel such as public stenographer's fees and computer rental fees

Consult your tax advisor for details specific to your tax situation.

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