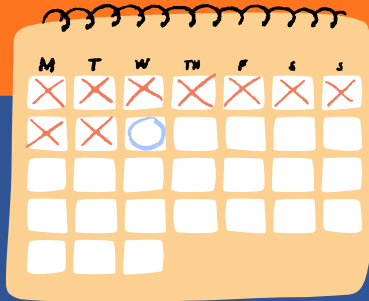




BUSINESS TRAVEL

WHAT'S DEDUCTIBLE?



AWAY FROM HOME FOR MORE THAN A DAY

Business travel deductions are available when you travel away from your home or main place of work for business reasons. You must be away for longer than an ordinary day's work and need to sleep to meet the demands of your work while away.

ORDINARY AND NECESSARY EXPENSES

Travel expenses must be ordinary and necessary. They can't be lavish, extravagant, or for personal purposes.

- Travel by airplane, train, bus, or car between your home and your business destination.
- Fares for transportation between an airport or train station and a hotel, or from a hotel to a work location. Also using a personal car for business.
- Shipping of baggage or necessary materials.
- Lodging and meals.
- Tips paid related to any of these services.
- Other ordinary and necessary expenses related to the business travel.



RECORDKEEPING



Keep meticulous records such as receipts, canceled checks, and other documents that support the deduction.

Business Travel Expenses Deduction Worksheet & Quick Guide

A general reference guide for trips that mix business and personal time or include companions.



Step 1 · Three questions that drive the deduction

- 1. Is the trip primarily for business?** For travel within the U.S., if business days outweigh personal days, your round-trip transportation (airfare, train, mileage) is **fully deductible** even if you add personal days. If the trip is primarily personal, business costs at the destination are still deductible, but transportation costs are not.
- 2. Which days count as business days?** Count days you conduct business, your travel days to and from, and any weekend or holiday that falls *between* business days. Personal and sightseeing days do not count.
- 3. Who is traveling?** A companion's costs (spouse, family, friend) are not deductible unless that person is a bona fide employee traveling for a genuine business purpose.

Step 2 · What's deductible vs. what's not

Deductible (business portion)	Not deductible
Transportation to/from destination — airfare, train, car (if trip is primarily business)	Transportation when the trip is primarily personal
Lodging for business days, at your single-occupancy rate	Lodging for personal days; a companion's share of the room/car
50% of meals on business days	Meals on personal days; the other 50% of business meals
Conference / registration / seminar fees	Sightseeing, entertainment, personal activities
Local transportation at destination — taxi, rideshare, parking, rental, or mileage (72.5¢/mi, 2026)	A companion's airfare, meals, and activities
Baggage, business calls/Wi-Fi, tips, laundry/dry cleaning on business days	Costs you would have incurred at home; personal shopping

Step 3 · Special situations

- **Foreign travel (outside the U.S.):** if the trip runs more than one week or 25% or more of the days are personal, transportation generally must be allocated between business and personal days. Exceptions apply.
- **Shared room or rental car:** deduct what the cost would have been for you alone (e.g., the single-room rate), not the incremental cost of the companion.
- **Conventions, cruises & luxury water travel:** subject to special rules and daily dollar caps; ask before booking.

Sample trip worksheet

Purpose / destination:		
Dates: _____ to _____	Business days: _____	Personal days: _____
Primarily business? <input type="checkbox"/> Yes <input type="checkbox"/> No	Companion(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No	Within U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No

Estimated deductible costs:

Transportation to/from (if primarily business)	\$
Lodging — business days (single rate)	\$
Meals — business days (× 50%)	\$
Conference / registration fees	\$
Local transportation (taxi, rideshare, mileage, parking)	\$
Other business costs (baggage, calls, tips, laundry)	\$
Total estimated deductible business costs	\$

IRS resources for more detail

- Publication 463, Travel, Gift, and Car Expenses: [irs.gov/forms-pubs/about-publication-463](https://www.irs.gov/forms-pubs/about-publication-463)
- Tax Topic No. 511, Business Travel Expenses: [irs.gov/taxtopics/tc511](https://www.irs.gov/taxtopics/tc511)
- Standard mileage rates: [irs.gov/tax-professionals/standard-mileage-rates](https://www.irs.gov/tax-professionals/standard-mileage-rates)

This worksheet summarizes common tax rules. Please consult us for questions about your specific situation.