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On business: Commute might be deductible

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You may not know it, but your commute to work could be tax deductible.

Generally, driving to and from work is considered a nondeductible personal expense. The Internal Revenue Service reasons that because you choose where you live, you should live near where you work. However, there are a few exceptions:

- If you have more than one place of business. If you drive to your main office daily but have to go to another site, you get to deduct those miles. You can deduct the miles driven between any number of job sites. But your drive to and from home to any work site is still nondeductible.
- If you work from home. If you have a home office, commuting between your home office and any other work site is deductible. If you wake up and step into the office for some quick e-mails, head off to work at an office, then come back to the home office to finish up, you get to deduct all your travel miles.
- If you are a construction worker. If your work location changes constantly, you might be in luck. IRS Publication 463 says that work in a location that lasts less than a year is temporary. Mileage to a temporary site is deductible.

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