

A few rules that trip people up

- Write it down weekly at the latest.** A log kept each week that covers that week's driving counts as a timely record.
- One line can cover one outing.** A round trip, or several stops in one uninterrupted business run, can be a single record. A short personal stop (lunch between two business stops) doesn't break it up.
- Commuting doesn't count.** Driving between home and your main or regular place of work is personal commuting, no matter how far it is or whether you take calls on the way. Don't log it as business.
- Parking and tolls are separate.** Business parking fees and tolls can be deducted on top of the standard mileage rate. Log them on the Parking and Tolls pages at the back. Parking at your own workplace is not deductible.
- Keep this book.** Keep records that support a deduction for generally 3 years from the date you file that year's return (longer in some cases, such as depreciation). Keep receipts for parking, tolls and car costs with it.

A filled-in example line

Date	Start odometer	End odometer	Miles	Destination	Business purpose
3/14	41,206	41,238	32	Smith Co., Troy	Deliver order #118

Source: IRS Publication 463 (2025), chapter 5 and Table 5-1. Summary only; not tax advice.

Mileage Log

Vehicle: _____ Month: _____

[illegible]

Business miles, this page: _____

Running total for the year: _____