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Jun. 21, 2020



The Internal Revenue Service has issued [proposed regulations](#) that provide guidance for the deduction of qualified transportation fringe and commuting expenses.

The Tax Cuts and Jobs Act (TCJA) does not allow deductions for qualified transportation fringe (QTF) expenses and does not allow deductions for certain expenses of transportation and commuting between an employee's residence and place of employment.

The law also provided that a tax-exempt organization's unrelated business taxable income is increased by the amount of the QTF expense that is nondeductible. However, on December 20, 2019, this was repealed as part of the Further

Consolidated Appropriations Act of 2020. This repeal was retroactive to the original

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For more information about this and other TCJA provisions, visit [IRS.gov/taxreform](https://www.irs.gov/taxreform).

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