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on the bulk of your travel costs, even if you “mix in a little pleasure” with your...

Sep. 15, 2021



Many self-employed taxpayers are booking trips now in an effort to reenergize their business opportunities. Good news: If you meet certain requirements, you can write off the bulk of your travel costs, even if you “mix in a little pleasure” with your business.

Background: Generally, you can deduct business travel expenses away from home if

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This assumes that you can meet the “primary purpose” test. Otherwise, if the trip is actually a vacation in disguise, you can't deduct any of your travel costs.

To prove your point, you must show that you spent more time on business than pleasure. Therefore, the number of business versus personal days is critical. Fortunately, the days spent traveling are effectively treated as business days. This can tip the scales in your favor.

Example: Ms. Smith, a self-employed taxpayer, leaves on a business trip on Monday. She spends the next three days— Tuesday, Wednesday and Thursday—in meetings before wrapping up the deal. Then she relaxes at the pool on Friday and stays the weekend for sightseeing. On Monday, Smith flies back home, concluding her eight-day trip.

On these facts, Smith has spent a total of five days on business, including the three days in meetings and the two days traveling. In comparison, she spent only three days on personal pursuits. Because Smith can show five business days versus three personal days, she qualifies for business travel deductions. Of course, she can't deduct any expenses attributable to the sightseeing. Those are purely personal expenses.

Suppose your spouse decides to tag along on a business trip just for his or her own personal pleasure. Although you can't directly deduct expenses attributable to your non-employee spouse, you may write off the cost of what you would have spent to travel alone, even if that is more than half of the amount you pay jointly. For example, if a hotel room for a double costs Smith \$300 a day and a single would have cost her \$200 a day, she can deduct \$200 for each day, for a total of \$1,000 for five business days.

Note that the Tax Cuts and Jobs Act (TCJA) generally eliminated the 50% deduction

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