

Possible Write-Offs for a Home-Based Travel Business

Category	What you may deduct	Special rules / limitations
Home Office	Portion of your home used exclusively & regularly: mortgage interest or rent, utilities (electric, gas, internet, phone), homeowners insurance, property taxes, depreciation (if you own) or rent portion. (U.S. Chamber of Commerce)	Must be dedicated space. Two methods: simplified (square footage × fixed rate, up to a limit) or actual expense. (Kiplinger)
Travel Costs	If you travel overnight for business: airfare, hotel, lodging, transportation to/from airports, etc. (IRS)	Only business portion deductible. If combined business/personal, you must allocate. Also lodging must be reasonable, etc. (IRS)
Meals while traveling	50% of meals while traveling for business, or business meals with clients. (Jackson Hewitt)	Need documentation — who, when, where, business purpose. Receipts. (Jackson Hewitt)
Vehicle / Transportation	Car expenses (mileage or actual expenses) for business use: client meetings, running errands, etc. Tolls, parking. Rental cars when required. (Jackson Hewitt)	Must track mileage or actual costs clearly. Choose standard mileage rate vs actual expenses. Only business portion. (Jackson Hewitt)
Supplies, Equipment, Software	Computers, phone(s), office supplies, business software, printers, furniture that is used for business. (Travel Agent Central)	Some items may need to be depreciated rather than expensed, depending on cost. Section 179 may apply for certain property. (Wikipedia)
Marketing, Advertising	Costs of marketing your travel business: website hosting, advertising, promotional materials, trade shows, etc. (Travel Agent Central)	
Professional Fees / Licenses	Accounting fees, business licenses or permits, membership dues in trade associations (travel agent organizations), continuing education (seminars) that relate to your business. (Travel Agent Central)	

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Insurance, Bank & Credit Card Fees	Business insurance, business bank account fees, credit card interest (for business charges). (Travel Agent Central)	
Internet / Phone	Portion used for business (a second phone line, or a % of service). Internet costs if used for business. (Travel Agent Central)	