

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

CHARLES ASONG-MORFAW,)
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 Petitioner(s),)
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 v.) Docket No. 10629-14.
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 COMMISSIONER OF INTERNAL REVENUE,)
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 Respondent)
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ORDER

The Court issued a bench opinion in this case last fall during a trial calendar in St. Paul. Mr. Asong-Morfaw has now moved for reconsideration of the part of that opinion that denied him deductions -- other than for mileage -- for use of his Toyota RAV. The Court will dispense with any background information.

Mr. Asong-Morfaw states that he testified that he didn't drive this Toyota to his part-time job in Anoka. (The Court will assume this is credible testimony.) But the gist of the Court's opinion is that unless he used the Toyota *exclusively* for business, he was limited to deductions either for his recorded business mileage or for the share of the expenses of owning the Toyota that represented business and not personal use. And, on the facts presented at trial, we found that his assertion of exclusively business use could not be believed.

Later in his testimony, for example, he claimed that he would drive the Toyota between his home and hospitals to provide translation services; or between his home and the Immigration Court in Bloomington to provide translation services. His mileage log, in contrast, claimed only mileage between two or more places where he was providing services. This mix of commuting and business travel requires an allocation to substantiate the claimed deductions in excess of

mileage. *See, e.g., Freeman v. Commissioner*, 98 T.C.M. 236, 240 (2009) (mileage between warehouses and customers deductible; between home and first warehouse nondeductible commuting.)

It is therefore

ORDERED that petitioner's motion for reconsideration is denied.

**(Signed) Mark V. Holmes
Judge**

Dated: Washington, D.C.
January 24, 2018