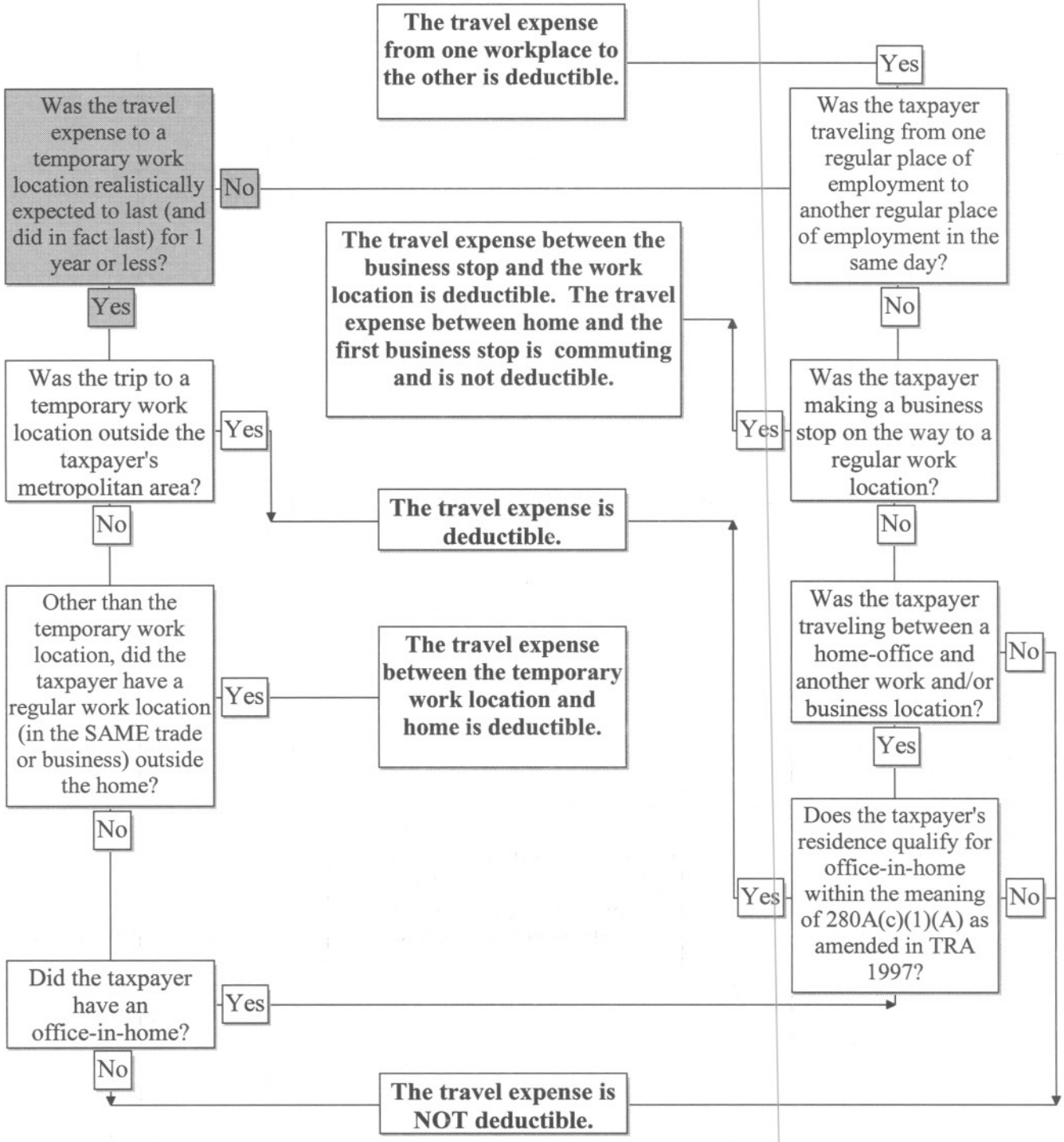# Commuting and Travel Expenses: are they deductible?