

PERIOD COVERED

The diagram illustrates the flow of tax deductions. It starts with a box labeled "Business Expenses" (orange) which points to a box labeled "Expenses" (purple) with a sub-label "\$3,000 Maximum". From the "Expenses" box, an arrow points to a box labeled "Commuting Mileage" (green), which is labeled "Taxed" below it. Another arrow points from the "Business Expenses" box to a box labeled "Business Mileage" (yellow). A final arrow points from the "Business Mileage" box to the "Commuting Mileage" box. A separate box labeled "\$3,600 Maximum - Per Diem" (orange) also points to the "Commuting Mileage" box.

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graph LR; BE[Business Expenses] --> E[Expenses  
$3,000 Maximum]; BE --> BM[Business Mileage]; E --> CM[Commuting Mileage  
Taxed]; BM --> CM; PDM["$3,600 Maximum - Per Diem"] --> CM;
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