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## Private Letter Ruling 6406174570A

June 17, 1964

Commissioner Caplin has asked me to reply to your letter of January 16, 1964 inquiring whether the cost of maintaining an office in a professor's home may qualify as a deduction, for Federal income tax purposes, under Rev. Rul. 63-275 published in Internal Revenue Bulletin No. 1963-52, page 13, as 'research and related expenses' or whether it is anticipated that a more detailed ruling on this point will be issued.

Rev. Rul. 62-180 published in our Cumulative Bulletin 1962-2, 53, holds that an employee who, as a condition of his employment, is required to provide his own space and facilities for performance of his duties and regularly uses a portion of his personal residence for that purpose may deduct a pro rata portion of the expenses of maintenance and depreciation on his residence. A copy is enclosed for your convenience.

As you know, Rev. Rul. 63-275 is based on the fact that appointments are commonly made to college and university faculties with the expectation that the individuals involved will carry on independent research in their fields of competence and will put that research to use in advancing the body of learning in that area by teaching, lecturing and writing. Assuming that the college or university does not provide space and facilities necessary to carry on such independent research and to carry on such independent research it is necessary for a professor to furnish his own space and facilities, he will have met the 'condition of employment' test and is entitled to deductions provided he meets the other tests of Rev. Rul. 62-180; that is, provided he can establish that he regularly uses a part of his personal residence for that purpose, can establish the portion of his personal residence which is so used, the extent of such use, and the pro rata portion of the depreciation and expenses for maintaining his residence which is properly attributable to such use.

In the absence of a reimbursement or other expense allowance arrangement with the employer to cover the office expenses here involved, such expenses are deductible by the professor only in computing taxable income and only provided the standard deduction is not claimed or the tax computed from the optional tax table.

Consideration is being given to publication of a Revenue Ruling covering this question.

We regret that a reply to your letter has been so long delayed.

(signed) John W. S. Littleton

Director, Tax Rulings Division

