



Tax Reduction Letter

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Reg. Section 1.274-4(g), Example 1

Disallowance of certain foreign travel expenses.

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(g) Examples. The application of this section may be illustrated by the following examples:

Example 1. Individual A flew from New York to Paris where he conducted business for 1 day. He spent the next 2 days sightseeing in Paris and then flew back to New York. The entire trip, including 2 days for travel en route, took 5 days. Since the time outside the United States away from home during the trip did not exceed 1 week, the disallowance rules of this section do not apply.

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