



## Tax Reduction Letter

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### Rev. Rul. 63-145

A taxpayer may deduct, as a part of traveling expenses under section 162(a)(2) of the Internal Revenue Code of 1954, his expenditures for laundry (or other cleaning and pressing of clothing) and for transportation between his place of lodging and place of business at a temporary or minor post of duty, provided such expenditures are reasonable in amount and are incurred while traveling away from home in pursuit of his trade or business.

This modification of the prior rules is intended to relieve employees, employers, and self-employed individuals from the necessity of making numerous small adjustments in their own records and accounting systems in order to comply with the record keeping requirements for substantiating business travel expenses under section 274(d) of the Code. Since this ruling is an administrative measure to aid businessmen seeking to comply with the new law, it is applicable for taxable years ending after December 31, 1962, but only in respect of periods <Page 87> after that date, and is to be limited strictly to the items and conditions specified herein.

G.C.M. 7133, C.B. VIII-2, 85 (1929) (see last sentence in fifth paragraph on page 87), and Revenue Ruling 54-497, C.B. 1954-2, 75 (see first sentence in last paragraph on page 81), are hereby modified to the extent they would deny deductions for the laundry and transportation expenses which are allowed as traveling expense deductions in this ruling.

1 ¶Based on Technical Information Release 493, dated July 24, 1963.