

Meals and lodging

352.1 Alaskan construction project. Taxpayers, on 24 hour call as supervisors on an Alaskan tunnel project located 40 miles from the nearest city, were furnished meals and lodging for the convenience of the employer and the value thereof was not compensation to the taxpayers. (Sec. 22(a), '39 Code; Sec. 61, '86 Code.)

George I. Stone, 32 T.C. 1021, Acq., 1960-2 C.B. 7.

352.2 Alien; tax home. A citizen of a foreign country, who comes to the U.S. under a six-month visa to work for a U.S. employer with the intention of resuming his regular employment in his native land after this period, is a nonresident alien whose "tax home" remains in his native country and may deduct necessary traveling expenses in eluding meals and lodging under section 162(a). However, when the individual agrees to continue his U.S. employment for an additional period and performs certain other acts he becomes, as of that date, a resident alien whose tax home is the location of his employment and he may not deduct traveling expenses unless he is away from this tax home overnight. Clarified by Rev. Rul. 83-82. §§1.1-1, 1.162-2, 1.864-2, 1.871-1, 1.873-1. (Secs. 1, 162, 864, 871, 873; '86 Code.)

Rev. Rul. 73-578, 1973-2 C.B. 39.

352.3 Armed Forces; per diem allowances. Per diem allowances in lieu of subsistence and mileage allowances received by members of the uniformed services of the U.S. while engaged in official travel status or on temporary assignment away from their permanent stations are includable in gross income. Expenses of transportation, meals and lodging while in travel status should not be offset by their nontaxable basic subsistence and quarters allowances in computing the amount of such expenses which are deductible. Distinguished by Rev. Rul. 63-64. (Secs. 61, 162; '86 Code.)

Rev. Rul. 55-572, 1955-2 C.B. 45.

352.4 Armed Forces; permanent duty aboard ship. A naval officer who is assigned to permanent duty aboard a ship which has regular eating and living facilities has his "home" for traveling expense purposes aboard the ship to which he is assigned. This ruling will not be applied to taxable years ending prior to January 1, 1968. Rev. Rul. 57-571 modified. §§1.162-2, 301.7805-1. (Secs. 162, 7805; '86 Code.)

Rev. Rul. 67-438, 1967-2 C.B. 82.

352.5 Armed Forces; permanent duty overseas. Members of the Armed Forces of the U.S. on permanent duty assignments at official stations

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overseas are not traveling "away from home" and may not deduct their expenses for meals and lodging at such locations, even though they are required to maintain homes in the U.S. for their families who are not allowed to accompany them. Modified by Rev. Rul. 67-438, with respect to a naval officer on permanent duty aboard ship. (Sec. 162, '86 Code.)

Rev. Rul. 55-571, 1955-2 C.B. 44.

352.6 Armed Forces; permanent duty overseas. A military taxpayer's permanent duty station is also his home for purposes of determining the deductibility of travel expenses whether or not it is feasible or even permissible for his family to reside with him. Accordingly, expenditures for meals by a Marine officer stationed for more than a year at an overseas post to which his dependents were prohibited from accompanying him were not deductible as traveling expenses incurred while away from home. §§1.162-2, 1.262-1. (Secs. 162, 262; '86 Code.)

Stidger, 386 U.S. 287, Ct. D. 1914, 1967-1 C.B. 32.

352.7 Armed Forces; Ready Reserve; temporary active duty. A member of the Armed Forces on temporary active duty in the Ready Reserve, who intends to return to his regular place of business, is in a "travel status" while performing such military duty. Such member may deduct his own but not his family's expenses for meals and lodging at his official military post of duty to the extent that they exceed any nontaxable basic subsistence and quarters allowances received for those expenses. Rev. Rul. 55-572 distinguished. §§1.61-2, 1.62-1, 1.162-2, 1.265-1. (Secs. 61, 62, 162, 265; '86 Code.)

Rev. Rul. 63-64, 1963-1 C.B. 30.

352.8 Business premises; home across the street from hotel. The manager of a hotel, who was responsible for its overall operation and supervision, lived in the hotel from 1956 to 1963. In 1964, after a cost study, he and his family moved to a house leased for him, furnished by the hotel, and located across the street from the hotel and adjacent to lots leased for parking. He generally worked from 8 a.m. to 5 p.m., but was on 24 hour a day call. He had an office in his home and at the hotel and performed duties in both offices. His home telephone connected directly to the hotel switchboard. *Held*, the house was located on the business premises of the employer; therefore, he was entitled to exclude from gross income the fair rental value of the house. (Sec. 119, '86 Code.)

Jack B. Lindeman, 60 T.C. 609, Acq., 1973-2 C.B. 2.

352.9 Business premises; hotel owner or managing partner. Costs attributable to all living or personal accommodations of a hotel owner and his family or, in the case of a partnership, the managing partner and his family, living on the premises, must be eliminated from costs and expenses of operating a hotel. The resulting increase in partnership income must be included in the resident partner's share of net profits of the hotel business. Distinguished by Rev. Rul. 63-32. §§29.22(a)-3, 29.22(a)-5, 29.24-1, 29.183-1. (Secs. 22(a), 24, 183, '39 Code; Secs. 61, 262, 702, '86 Code.)

Rev. Rul. 80, 1953-1 C.B. 62.

352.10 Business premises; lodging. A house located two blocks from the place of employment and laundry, cleaning, and utilities, furnished a motel manager by his employer were for the employer's convenience and excludable from gross income. (Sec. 119, '86 Code.)

Charles N. Anderson, 42 T.C. 410, Nonacq., 1967-1 C.B. 3.

352.11 Business premises; lodging. The chief operating officer of a corporation was responsible for operating the corporation's restaurants and cocktail lounges in a betel and apartment building

complex, as well as providing catering and room service to hotel guests and apartment residents. Pursuant to a corporate resolution, the officer was furnished an apartment five floors above the corporation's major retail facilities in the complex in order to oversee the corporation's food and beverage operations. *Held*, the value of the lodging furnished by the employer is excludable from gross income. (Sec. 119, '86 Code.)

Harald T. Giesinger, 66 T.C. 6, Acq., 1976-2 C.B. 2.

352.12 Business premises; managing partner of hotel. A partnership, which elected to be taxed as a corporation, may deduct the costs of meals and lodging furnished to a partner-employee on its business premises, and the partner-employee may exclude the value of such meals and lodging from his gross income. Rev. Rul. 80 distinguished. §§1.119-1, 1.162-7, 1.262-1, 1.1361-9. (Secs. 119, 162, 262, 1361; '86 Code.)

Rev. Rul. 63-32, 1963-1 C.B. 146.

352.13 Commercial fishermen. Crew members of a commercial fishing boat may deduct the expenses actually incurred by them for travel, meals, and lodging when on a business trip requiring their absence from the home port for more than one day's work. Expenditures for protective clothing of a type not adaptable to general use are deductible. §§39.23(a)-1, 39.23(a)-2. (Sec. 23(a), '39 Code; Sec. 162, '86 Code.)

Rev. Rul. 55-235, 1955-1 C.B. 274.

352.14 Construction workers. Guidelines are provided for United States citizens and nonresident aliens assigned to work in the U.S. for determining whether a work assignment away from the taxpayer's regular place of employment is considered temporary, so that travel, meals, and lodging expenses during the assignment are deductible. Rev. Rul. 60-189 amplified; Rev. Rul. 73-578 clarified. §§1.162-2, 1.262-1. (Secs. 162, 262; '86 Code.)

Rev. Rul. 83-82, 1983-1 C.B. 45.

352.15 Construction workers. The employment of construction workers on projects some distance from their permanent residences for periods ranging from 8 1/2 to 20 1/2 months was not temporary but of an indefinite duration so they could not deduct as travel expenses amounts paid for meals and lodging away from home or transportation back to their residences upon termination of their employment. §39.23(a)-2. (Sec. 23(a), '39 Code; Sec. 162, '86 Code.)

Peurifoy, 358 U.S. 59, Ct. D. 1832, 1958-2 C.B. 916.

352.16 Crew on fishing vessel. The value of meals and lodging furnished to fishermen on board company-owned schooners is excludable from gross income. S.S.T. 387 superseded. Modified by Rev. Rul. 81-222. §§1.61-1, 1.119-1. (Secs. 61, 119; '86 Code.)

Rev. Rul. 72-385, 1972-2 C.B. 535.

352.17 Federal employee; one-day trip. Meal expenses incurred by a Federal employee traveling on official business on a one-day trip for which he received a per diem allowance, but which did not require a stop for sleep or rest, are not deductible. I.T. 1380 superseded. §1.162-2. (Sec. 162, '86 Code.)

Rev. Rul. 68-663, 1968-2 C.B. 71.

352.18 Firemen. The cost of meals incurred by a fireman while on duty at a firehouse or station is not a deductible business expense, even though he is on a 24-hour shift during which he must remain at the firehouse overnight and cannot leave his station for meals or is assigned on different days to different locations within the same general area. (Sec. 262, '86 Code.)

Rev. Rul. 56-49, 1956-1 C.B. 152.

352.19 Firemen; organized meals. Payments to an organized mess that are required of a fireman by his immediate superiors at the fire station, irrespective of whether the fireman leaves his assigned duty station during the normal 24-hour shift and actually participates in the mess, are expenses directly and proximately related to the active conduct of the fireman's trade or business and are deductible under section 162(a).

Robert E. Cooper, 67 T.C. 870, Nonacq., 1978-1 C.B. 2; Richard R. Sibley, 68 T.C. 422, Nonacq., 1978-1 C.B. 3.

352.20 Foreign service member on home leave. A member of the United States foreign service may deduct substantiated "home leave" expenses as business traveling expenses. Rev. Rul. 68-513 revoked. §§1.162-2, 1.262-1. (Secs. 162, 262; '86 Code.)

Rev. Rul. 82-2, 1982-1 C.B. 27.

352.21 Governor's official residence. The fair rental value of the official residence furnished a governor by the State is excludable from the governor's gross income. §§1.61-1, 1.119-1. (Secs. 61, 119; '86 Code.)

Rev. Rul. 75-540, 1975-2 C.B. 53.

352.22 Greenland construction project. Taxpayer, employed at a remote job site where the only available meals and lodging were those furnished by the employer was furnished such facilities for the convenience of the employer. (Sec. 119, '86 Code.)

William I. Olkjer, 32 T.C. 464, Acq., 1960-2 C.B. 6.

352.23 Handicapped employees; helpers. Examples are given of situations where amounts paid by handicapped taxpayers for travel, meals, and lodging for related and unrelated helpers who must perform certain services for them on business trips are considered business expenses under section 162, medical expenses under 213, or non-deductible personal expenses under section 262. §§1.162-2, 1.213-1. (Secs. 162, 213; '86 Code.)

Rev. Rul. 75-317, 1975-2 C.B. 57.

352.24 Included in compensation base; employees' pension plan. A plan established by a religious organization for its employees who are members of a religious order may qualify even though benefits are based on compensation including the value of meals and lodging that are excludable from gross income under section 119. §1.401-1. (Sec. 401, '86 Code.)

Rev. Rul. 73-381, 1973-2 C.B. 125.

352.25 Limitations; effective January 1, 1987. Guidance is provided relating to the limitation of the deduction for meal, travel, and entertainment expenses as enacted by the Tax Reform Act of 1986.

Notice 87-23, 1987-9 I.R.B. 6.

352.26 Lodging and allowance for groceries provided by employer. The value of lodging in a home furnished without charge by an exempt religious organization to its full-time representatives, who are required to accept the lodging as a condition of employment and as the primary place for performing their duties, is excludable from the employees' gross income under section 119; however, an allowance provided for groceries with which meals are prepared at the home is not excludable. Modified by Rev. Rul. 81-222. §§1.61-1, 1.119-1. (Sec. 61, 119, 3121, 3401; '86 Code.)

Rev. Rul. 77-80, 1977-1 C.B. 36.

352.27 Lodging paid by employee. The rental value of living quarters furnished on business premises by the employer, where the employee was required to accept such lodging as a condition of his employment, is excludable from the employee's gross income, even though such rental value is considered part of the employee's com-

pensation and is deducted from his salary. *J. Melvin Boykin* decision followed. §1.119-1. (Sec. 119, '86 Code.)

Rev. Rul. 59-307, 1959-2 C.B. 48.

352.28 Long linetruck drivers. The principles set forth in Rev. Rul. 54-497, concerning the deductibility and substantiation of traveling and related expenses incurred by railroad employees, are equally applicable to long line truck drivers who incur expenses for meals and lodging while away from their home terminal in the pursuit of their trade or business. The cost of meals purchased within the general locality of their principal post of duty are nondeductible living expenses. §39.23(a)-2. (Sec. 23(a), '39 Code; Sec. 162, '86 Code.)

Rev. Rul. 55-236, 1955-1 C.B. 274.

352.29 Meals; substantiation; optional method of computing deduction. Rules are provided under which taxpayers may elect to deduct a specific amount per day for meals while traveling away from home on business in lieu of substantiating the actual cost of each meal. §§1.162-17, 1.274-5. (Sec. 601.105, S.P.R.; Secs. 162, 274, '86 Code.)

Rev. Proc. 83-71, 1983-2 C.B. 590.

352.30 Meals; substantiation; reimbursements or per diem allowances. For taxable years beginning after December 31, 1982, reimbursement arrangements or per diem allowances for meal expenses for travel away from home in the amount of (a) \$14 per day for such travel that requires a stay of less than 30 days, or (b) \$9 per day for such travel that requires a stay of 30 days or more paid by employers to employees will be regarded as satisfying the substantiation and adequate accounting requirements of regs. 1.162-17(b) and 1.274-5. Rev. Rul. 80-62 amplified. §§1.162-17, 1.274-5. (Secs. 162, 274, '86 Code.)

Rev. Rul. 84-164, 1984-2 C.B. 63.

352.31 Meals furnished employees. Circumstances are outlined where the value of free meals furnished to a corporate employer's main office and branch office employees at a branch office other than the employee's actual place of employment may be considered as being furnished (1) for the convenience of the employer, and (2) on the business premises of the employer. Modified by Rev. Rul. 81-222. §1.119-1. (Sec. 119, '86 Code.)

Rev. Rul. 71-411, 1971-2 C.B. 103.

352.32 Minor child employed by father. Reasonable wages paid by a father to his child for services rendered as a bona fide employee in his trade or business are deductible business expenses, even though the child uses the wages for part of his own support. However, the value of meals and lodging furnished by a father to his unemancipated minor child who is his bona fide employee is not deductible as wages by the father or includable in the gross income of the child. I.T. 3812 and Rev. Rul. 59-110 superseded. §1.262-1. (Secs. 162, 262, '86 Code.)

Rev. Rul. 73-393, 1973-2 C.B. 33.

352.33 Navy Department civilian employees; California offshore islands. The value of meals and lodging furnished civilian employees of the Navy Department who work on the California offshore islands of San Clemente, San Nicolas, and Santa Cruz, and must be accepted as a condition of employment, is excludable from gross income. §1.119-1. (Sec. 119, '86 Code.)

Rev. Rul. 71-267, 1971-1 C.B. 37.

352.34 Per Diem allowances. This procedure provides rules under which the amount of ordinary and necessary business expenses of an employee for lodging, meals, and/or incidental expenses incurred while away from home will be deemed

substantiated when a payor provides a reimbursement or other expense allowance to pay for such expenses. It also provides an optional method for employees and self-employed individuals to use in computing the deductible costs of business meals and incidental expenses paid or incurred while traveling away from home. Rev. Proc. 93-21 superseded. §§1.62-2, 1.162-17, 1.267(a)-1, 1.274-1T, 1.274(d)-1. (Sec. 601.105, S.P.R.; Secs. 62, 162, 267, 274, '86 Code.)

Rev. Proc. 93-50, 1993-2 C.B. 586.

352.35 Police officer. Meal expenses incurred by a state police officer while stationed overnight at various duty stations around the state are deductible as business expenses. (Sec. 162, '86 Code.)

Robert J. Kowalski, 65 T.C. 44, Nonacq., 1976-2 C.B. 3.

352.36 Police officer. Cash meal allowance payments received by state troopers for their use in obtaining mid-shift meals are additional compensation to the troopers and are not excludable under section 119. (Secs. 61, 119, '86 Code.)

Kowalski, 434 U.S. 77, Ct. D. 1987, 1978-1 C.B. 15.

352.37 "Principal representative" of U.S. Government serving in foreign country. The value of lodging furnished to a U.S. Government employee who is a "principal representative" of the U.S. serving in a foreign country is excludable from the representative's gross income. However, amounts deducted from the salary of the principal representative to pay for usual household expenses that must be borne personally by the representative are not excludable from gross income. Rev. Rul. 84-86 modified and superseded. §1.119-1. (Secs. 61, 119, 262, 912, '86 Code.)

Rev. Rul. 90-64, 1990-2 C.B. 35.

352.38 Rehabilitation work program; mental patients. Where, as a part of a rehabilitation program, a patient is provided with meals and lodging by a private employer as a requirement under the work placement program of a state department of mental hygiene, the value of such meals and lodging is not includable in gross income. Rev. Rul. 60-149, dealing with employment tax, distinguished. §1.61-1. (Sec. 61, '86 Code.)

Rev. Rul. 66-288, 1966-2 C.B. 20.

352.39 Reimbursements; hospital research project. Where as a requirement of a children's hospital research project the taxpayer and his wife agreed to live away from their residence, the reimbursements received for the motel bill and other necessary costs incurred by them are not includable in their gross income. §1.61-1. (Sec. 61, '86 Code.)

Rev. Rul. 67-407, 1967-2 C.B. 59.

352.40 Reimbursements; political fund-raising event; state government employee. Reimbursement made by a political organization to an appointed state government employee for travel expenses incurred in attending and addressing a political fund-raising event is not includable in the individual's gross income to the extent such reimbursement does not exceed actual expenses. §1.61-1. (Sec. 61, '86 Code.)

Rev. Rul. 80-99, 1980-1 C.B. 10.

352.41 Reimbursements; State policemen. Reimbursements to State policemen for cost of meals incurred more than ten miles away from home during a nine-hour shift of duty are includable in gross income. (See Rev. Rul. 70-85, which provides that such reimbursements are subject to withholding of income tax.) §§1.61-1, 1.119-1. (Secs. 61, 119, '86 Code.)

Wilson, 412 F. 2d 694, Ct. D. 1930, 1970-1 C.B. 27.

352.42 Reimbursements; substantiation. An employee who is reimbursed 8 cents a mile for transportation expenses plus \$20 a day for meals and lodging may not elect to take a separate deduction of 12 cents a mile for transportation without accounting for the total of his business expenses and his total reimbursement. §§1.162-17, 1.274-5. (Secs. 162, 274, '86 Code.)

Rev. Rul. 73-191, 1973-1 C.B. 151.

352.43 Reporting requirements; reimbursements not subject to withholding. Procedures are provided for reporting fringe benefits that total \$600 or more and are includable in gross income on Form W-2, even if they are not subject to withholding pursuant to the decision of the Supreme Court in *Central Illinois Public Service Company v. United States*. §§1.61-2, 1.6041-2. (Sec. 601.105, S.P.R.; Secs. 61, 3401, 6041, '86 Code.)

Rev. Proc. 80-53, 1980-2 C.B. 848.

352.44 Sleep or rest; layover period; overnight rule. A truck driver employed to haul loads on round trips of several hundred miles may deduct as traveling expenses nonreimbursed costs incurred for meals and lodging during layovers of approximately eight hours for which period his employer tacitly agreed to release him from his duties to obtain necessary sleep or rest. However, the costs incurred for meals during layovers of approximately one-half hour are not deductible. Rev. Rul. 63-239 superseded. §§1.162-2, 1.274-5. (Secs. 162, 274, '86 Code.)

Rev. Rul. 75-168, 1975-1 C.B. 58.

352.45 Sleep or rest; layover period; railroad employees. Railroad employees who on arrival at "away from home" terminals are released from service for sufficient time to obtain substantial sleep or rest before starting their return trips may deduct as traveling expenses their costs of meals and lodging. The provisions of reg. 1.274-5 apply to the substantiation of deductions for the costs of meals and lodging and also to the treatment of allowances received by the employees for expenses. LT. 3395 and Rev. Rul. 61-221 superseded. §§1.162-2, 1.274-5. (Secs. 162, 274, '86 Code.)

Rev. Rul. 75-170, 1975-1 C.B. 60.

352.46 Sleep or rest rule. A taxpayer who makes daily trips that do not require him to stop for either sleep or rest is not "away from home" and is not entitled to a deduction for the cost of meals as a business expense. The Commissioner's interpretation of the statutory phrase "away from home" has achieved ease and certainty of application and also substantial fairness, for the sleep or rest rule places all one-day travelers on a similar tax footing. §§1.162-2, 1.262-1. (Secs. 162, 262, '86 Code.)

Correll, 389 U.S. 299, Ct. D. 1917, 1968-1 C.B. 64.

352.47 State legislator. A State legislator may have two separate posts of duty, one his principal post and the other his minor. In such cases, the cost of meals and lodging while on overnight business trips from his principal post are deductible. If an overnight business trip is made to his minor post where he maintains his family residence, the deduction is limited to expenses for meals and lodging attributable to the performance of his official duties. Transportation costs for business purposes between the two posts are deductible. I.T. 3842 modified. Modified by Rev. Rul. 76-453. §§1.62-1, 1.162-2. (Secs. 62, 162, '86 Code.)

Rev. Rul. 61-67, 1961-1 C.B. 25.

352.48 State legislator; home in district. Deductible travel expenses are explained for a state legislator who elects under section 162(i) to have his other place of residence within the represented legislative district considered his or her tax home. Rev. Rul. 79-16 superseded. §1.162-2. (Sec. 162, '86 Code.)

Rev. Rul. 82-33, 1982-1 C.B. 28.

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352.49 State mental hospital employees. The value of meals and lodging furnished to employees of a State mental hospital who volunteer to reside at the hospital and be available on 24-hour call to meet anticipated emergencies is excludable from gross income. §1.119-1. (Sec. 119, '86 Code.)

Rev. Rul. 68-354, 1968-2 C.B. 60.

352.50 State police officers; subsistence allowances. Procedures are set forth for state police officers to follow in making the election provided by section 3 of Pub. L. 95-427, relating to their statutory subsistence allowances or subsistence allowances negotiated in accordance with state law. §1.119-1. (Secs. 601.105, 601.602, S.P.R.; Sec. 119, '86 Code.)

Rev. Proc. 79-13, 1979-1 C.B. 493; Rev. Proc. 81-26, 1981-2 C.B. 547.

352.51 State supreme court justice. A state supreme court justice may have two business locations or posts of duty, a principal post in his city of residence where he spends approximately 200 days per year performing official judicial duties and a minor post in the state capital where he spends 50 to 60 days per year attending formal court sessions. Therefore, expenses incurred while attending court sessions in the state capital for meals and lodging while on overnight trips and the cost of transportation, whether overnight or not, are deductible as business expenses. Modified by Rev. Rul. 76-453. §§1.62-1, 1.162-2, 1.274-5. (Secs. 62, 162, 274, '86 Code.)

Rev. Rul. 63-82, 1963-1 C.B. 33.

352.52 Temporary Federal service. An individual who renders temporary or intermittent services to the Government for a nominal sum while engaged in private employment, receiving a per diem allowance that must be included in income, may deduct his travel expenses including meals and lodging provided the sleep and rest rule is met and he can substantiate the amount, time, and business purpose for each expense. However, if his private employment has been severed or the duration of his services at a particular location will exceed a period that can reasonably be considered temporary, no deduction will be allowed. G.C.M. 23672 superseded. §1.162-2, 1.262-1. (Secs. 162, 262; '86 Code.)

Rev. Rul. 74-291, 1974-1 C.B. 42.

352.53 Temporary station of employment made permanent. Taxpayer was employed in Seattle, Washington until transferred to Los Angeles for a one year assignment. Before the assignment was completed but after the close of the tax year, he was permanently stationed in Los Angeles. *Held*, taxpayer was in a temporary status and was entitled to deduct his meals and lodging expenses for the year. (Sec. 162, '86 Code.)

Emil J. Michaels, 53 T.C. 269, Acq., 1973-2 C.B. 3.

352.54 "Temporary v. indefinite" test. The Revenue Service does not agree with the test for determining the deductibility of meals and lodging as traveling expenses applied in the *John J. Harvey* decision but will continue to apply its usual "temporary v. indefinite" test. Under this test, a taxpayer is not traveling away from home, unless at the time of his employment at a new duty station is begun, the termination of his employment here within a reasonably short period of time is foreseeable. §§39.23(a)-2, 1.162-2. (Sec. 23(a), '39 Code; Sec. 162, '86 Code.)

Rev. Rul. 61-95, 1961-1 C.B. 749.

352.55 Test period of employment. New employees of a manufacturing corporation selected from various sections of the country are employed for a test period at the main plant until a permanent position is found for them at the main plant or one of its branches. Since the employees have no business location other than the main

plant, it is their tax home. Hence, they may not deduct the costs of meals and lodging incurred during this period as traveling expenses. §1.162-2. (Sec. 162, '86 Code.)

Rev. Rul. 60-314, 1960-2 C.B. 48.

352.56 Theological student as assistant pastor. Amounts received by students of a theological seminary from a parish congregation during the year they are assigned and are required to spend in church work as part-time or assistant pastors are compensation for services rendered and are not excludable from gross income as scholarship or fellowship grants. Further, the value of board and room, if furnished, and traveling expenses are includable in their gross income. §1.117-2. (Secs. 61, 117; '86 Code.)

Rev. Rul. 57-522, 1957-2 C.B. 50.

352.57 Travel abroad; developing foreign markets for existing business. Traveling expenses, including a reasonable amount for meals and lodging, incurred in traveling abroad to develop foreign markets for an existing business are deductible as business expenses. §§1.162-2, 1.274-4, 1.274-5. (Secs. 162, 274; '86 Code.)

Rev. Rul. 64-42, 1964-1 (Part 1) C.B. 86.

352.58 Travel abroad; university's continuing education program. Expenses incurred in connection with a university's continuing education program that combines foreign travel with attendance at brief education-oriented conferences are non-deductible personal expenses, except to the extent that they are for registration fees and any other expenses incurred that are directly attributable and properly allocable to the taxpayer's trade or business, subject, where applicable, to the provisions of sections 274(d) and 274(h). §1.162-5. (Sec. 162, '86 Code.)

Rev. Rul. 84-55, 1984-1 C.B. 29.

352.59 Trip for employment interview; allowance or reimbursement. Allowances or reimbursements made to individuals by a prospective employer for expenses, such as transportation, meals and lodging, incurred in connection with interviews for possible employment, which are conducted at the invitation of the prospective employer, are not includable in the individual's gross income to the extent they do not exceed the expenses incurred. Further, such amounts are not wages for employment tax purposes. §1.61-1. (Sec. 61, '86 Code.)

Rev. Rul. 63-77, 1963-1 C.B. 177.

352.60 Two posts of duty. An employee having two widely separated posts of duty cannot deduct the cost of his meals and lodging at his principal or regular post of duty, but he can deduct such expenses while his work requires him to be at his minor or temporary post of duty, even though he maintains his family residence at the latter location. Such a deduction is limited to that portion of the family expenses for meals and lodging which is properly attributable to the taxpayer's presence there in the actual performance of his duties. (Sec. 162, '86 Code.)

Rev. Rul. 55-604, 1955-2 C.B. 49.

352.61 Utilities with lodging furnished by employer. Lodging furnished an employee for the convenience of the employer includes the value of any necessary utilities, unless the employee contracts for and purchases the utilities directly from the supplier. §§1.119-1, 1.262-1. (Secs. 119, 262; '86 Code.)

Rev. Rul. 68-579, 1968-2 C.B. 61.

352.62 Wages; claim for refund of FICA; employee consents. An employer is not required to secure the written consent of its employees before filing a claim for FICA tax when the employer paid both its own and its employees' shares of FICA tax without making any deduction

from the employees' pay. §1.119-1. (Secs. 119, 6205, 6402, 6413; '86 Code.)

Rev. Rul. 83-136, 1983-2 C.B. 244.