



Tax Reduction Letter

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Proposed Reg. Section 1.280A-1(e)(6)

Limitations on Deductions with Respect to a Dwelling Unit which is used by the Taxpayer during the Taxable Year as a Residence

(e) Personal use of dwelling unit--

...

(6) Use of the unit for repairs and maintenance. Notwithstanding the provisions of paragraph (e)(1) of this section, a dwelling unit shall not be deemed to have been used by the taxpayer for personal purposes on any day on which the principal purpose of the use of the unit is to perform repair or maintenance work on the unit. Whether the principal purpose of the use of the unit is to perform repair or maintenance work shall be determined in light of all the facts and circumstances including, but not limited to, the following: the amount of time devoted to repair and maintenance work, the frequency of the use for repair and maintenance purposes during a taxable year, and the presence and activities of companions. In no case, however, shall a day on which the taxpayer engages in repair and maintenance of the unit on a substantially full-time basis be considered a day of personal use by the taxpayer.