



Tax Reduction Letter

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Reg. Section 1.274-2(g)

Disallowance of deductions for certain expenses for entertainment, amusement, recreation, or travel

- (g) Additional provisions of section 274 [26 USCS § 274]—travel of spouse, dependent or others. Section 274(m)(3) provides that no deduction shall be allowed under this chapter (except section 217) for travel expenses paid or incurred with respect to a spouse, dependent, or other individual accompanying the taxpayer (or an officer or employee of the taxpayer) on business travel, unless certain conditions are met. As provided in section 274(m)(3), the term other individual does not include a business associate (as defined in paragraph (b)(2)(iii) of this section) who otherwise meets the requirements of sections 274(m)(3)(B) and (C).