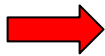


### Reg. Section 1.274-5T(b)(2)

#### Substantiation requirements (temporary)

(b) Elements of an expenditure or use—

(1) In general. Section 274(d) and this section contemplate that no deduction or credit shall be allowed for travel, entertainment, a gift, or with respect to listed property unless the taxpayer substantiates the requisite elements of each expenditure or use as set forth in this paragraph (b).



(2) Travel away from home. The elements to be provided with respect to an expenditure for travel away from home are—

- i. Amount. Amount of each separate expenditure for traveling away from home, such as cost of transportation or lodging, except that the daily cost of the traveler's own breakfast, lunch, and dinner and of expenditures incidental to such travel may be aggregated, if set forth in reasonable categories, such as for meals, for gasoline and oil, and for taxi fares;
- ii. Time. Dates of departure and return for each trip away from home, and number of days away from home spent on business;
- iii. Place. Destinations or locality of travel, described by name of city or town or other similar designation; and
- iv. Business purpose. Business reason for travel or nature of the business benefit derived or expected to be derived as a result of travel.