



Tax Reduction Letter

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Reg. Section 1.280A-2(h)

Deductions for Business Use or Rental of a Dwelling Unit; Proposed Rulemaking

- (h) *Coordination with section 162(a)(2)* -- Nothing in section 280A or this section shall be construed to disallow any deduction allowable under section 162(a)(2) (or any deduction which meets the tests of section 162(a)(2) but is allowable under another provision of the Internal Revenue Code) by reason of the taxpayer's being away from home in pursuit of a trade or business (other than the trade or business of renting dwelling units).

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