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### **Reg. Section 5e.274-8**

Travel expenses of members of Congress.



(a) In general. Members of Congress (including any Delegate and Resident Commissioner) who are away from home within the meaning of section 162(a), in the Washington, D.C. area, may elect in accordance with paragraph (f) of this section to deduct an amount described in paragraph (c) of this section as living expenses, without substantiation. A Member who elects under this section may not deduct any amount for the living expenses described in paragraph (b). A Member who does not make an election under this section must substantiate his expenses for living in Washington, D.C. in accordance with section 274 and §1.274-5.