



Tax Reduction Letter

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Revenue Ruling 63-144, Question 78

Section 274—Disallowance of Certain Entertainment, Etc., Expenses

Answers to a series of specific questions concerning the deductibility of business expenditures for entertainment, travel and gifts in accordance with sections 1.274-1 through 1.274-8 (except for section 1.274-5) of the Income Tax Regulations promulgated under section 274 (except for subsection (d) thereof) of the Internal Revenue Code of 1954.

SECTION 1. PURPOSE.

The purpose of this Revenue Ruling is to answer a series of questions relating to the provisions of the income tax regulations promulgated under section 274 (except for subsection (d) thereof) of the Internal Revenue Code of 1954, added by the Revenue Act of 1962, C.B. 1962-3, 111. Each question is designed to present, in relatively simple terms, a point of law of general interest to taxpayers, and individual questions should be read in the context of other questions and answers which follow or precede.

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ONE WEEK DEFINED

78. Question: How is "one week" determined under these laws? Answer: One week means seven consecutive days. The day of departure is not counted, but the day of return is. If you leave on a Wednesday and return on the following Wednesday, you are not away from home more than one week.