



quests comments from federal government agencies on the procedure in Rev. Proc. 97-45.

In addition, the Service will continue to accept public comments (originally requested in connection with the publication of § 1.274-5T(f) (4) (ii)) regarding whether there are circumstances or conditions (including the use of internal controls) under which the Service could extend procedures like those in Rev. Proc. 97-45 to employers that are not federal government agencies.

Comments should be submitted by December 31, 1997 to: Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044, Attn: CC:DOM:CORP:T:R (IT&A Branch 2), Room 5228. All materials submitted will be available for public inspection and copying.

Optional Procedures for Substantiating Certain Travel, Etc., Expenses — Public Comments Requested

Announcement 97-103

Rev. Proc. 97-45, page 10, provides optional rules under which an employee of a federal government agency who is reimbursed for ordinary and necessary business expenses relating to travel, entertainment, gifts, or listed property (such as an employee's automobile) may make an adequate accounting to the employer to substantiate those expenses (under §§ 1.274-5T(f) (2) and (4) (ii) of the temporary Income Tax Regulations) by submitting an account book, diary, log, etc., alone, without submitting documentary evidence such as receipts. These rules generally apply to employees of the executive and judicial branches, and certain employees of the legislative branch, of the federal government. The Service re-