



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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The Honorable James L. Oberstar
Chairman, Committee on Transportation and Infrastructure
U.S. House of Representatives
Washington, DC 20515

Dear Mr. Chairman:

This letter responds to your inquiry dated March 5, 2008, on behalf of your constituents who are members of . Your letter states that members are concerned that they may no longer be able to deduct their out-of-pocket expenses for the .

A member of your staff, , spoke with , an attorney in my office, about the Federal Aviation Administration (FAA) National Air Tour Safety Standards promulgated on February 13, 2007 (FAA rules). explained that members have traditionally claimed deductions for their out-of-pocket expenses in support of the . However, some members are concerned that language in the FAA rules characterizes members' expenses as no longer deductible.

Section 170 of the Internal Revenue Code, not the FAA rules, governs the deductibility of charitable contributions. If members' expenses meet the requirements of § 1.170A-1(g) of the Income Tax Regulations and the other requirements for charitable contributions under section 170, members may deduct these expenses. These requirements are explained in Publication 526, Charitable Contributions.

I hope this information is helpful. If you have any questions, please call me or contact
, Office of Chief Counsel, Income Tax and Accounting Division, at

Sincerely,

George J. Blaine
Associate Chief Counsel
(Income Tax and Accounting)