

## Part IV – Items of General Interest

### Discontinuance of High-Low Method for Substantiating Travel Expenses

#### Announcement 2011-42

In Rev. Proc. 2010-39, 2010-42 I.R.B. 459, the Internal Revenue Service requested public comment on the continuing need for the high-low method for substantiating, under § 274(d) of the Internal Revenue Code, lodging, meal, and incidental expenses incurred in traveling away from home. The Service received no comments.

Accordingly, the Service intends to discontinue authorizing the high-low substantiation method. In 2011, the Service plans to publish a revenue procedure providing the general rules and procedures for substantiating lodging, meal, and incidental expenses incurred in traveling away from home (omitting the high-low substantiation method). The Service will publish a revenue procedure in subsequent years only when modifying the substantiation rules and procedures and will publish the special transportation rate in an annual notice.

For additional information regarding this announcement, contact Karla M. Meola of the Office of Associate Chief Counsel (Income Tax and Accounting) at (202) 622-4930 (not a toll-free call).