
Rev. Proc. 2000-39, Business and Traveling Expenses; Correction

Announcement 2001-73

This document contains a correction to Rev. Proc. 2000-39 (2000-41 I.R.B. 340) published on October 10, 2000, relating to business and traveling expenses, and *per diem* allowances.

Under SECTION 5. HIGH-LOW SUBSTANTIATION METHOD, .01 *General rule.*, toward the end of the paragraph on page 343 of the Internal Revenue Bulletin, the text below in brackets is missing.

...substantiated for each calendar day is equal [to the lesser of the *per diem* allowance for such day or the amount computed at the rate set forth in section 5.02 of this revenue procedure for the locality of travel for such day (or partial day, see section 6.04 of this revenue procedure). Except as provided in section 5.06 of this revenue procedure, this high-low substantiation method may be used in lieu of the *per diem* substantiation method provided in section 4.01 of this revenue procedure, but may not be used in lieu of the meals] only substantiation method provided in section 4.02 or 4.03 of this revenue procedure.