

BUSINESS MEAL, TRAVEL & ENTERTAINMENT DEDUCTIBILITY

NO TAX DEDUCTION

- All deductions without documentation
- "Quiet business meals"
- Country club dues and fees
- Dinner for customer and spouse, no one else present
- Expenses for travel as form of education
- Lavish and extravagant meal
- Lunch with customer on your road trip, no business discussed, customer's meal
- Lunch with employee or customer, no business discussed
- Parking fees at your place of business
- Scalper's premium for tickets for entertainment
- Skyboxes and other private luxury boxes in excess of regular price seating
- Transportation, living and attendance expenses for investment seminars
- Travel expenses for your family
- Travel for charitable purposes with some personal pleasure

50% TAX DEDUCTIBLE

- Cover charges, taxes and tips for entertainment
- Lunch with customer on your road trip, no business discussed, your meal
- Lunch with employee or customer, business discussed
- Meals taken alone while away from home
- Parking fees at sports arena
- Per diem reimbursement for travel, in excess of federal limit by employee
- Ticket price for sporting event associated with business discussion
- Tickets to non-profit high school or college sports event with paid coaches and referees
- Transportation to/from sporting event

100% TAX DEDUCTIBLE

- Dinner for employee working overtime (if deemed *de minimis*)
- Lunch and dinner provided at or near cost to employees at employer operated cafeteria
- Lunch ordered in for staff meeting (if deemed *de minimis*)
- Per diem reimbursement for travel, in excess of federal limit by employer
- Per diem reimbursement for travel, up to federal limit by employee and employer
- Tickets to charitable fundraising sports event
- Transportation and lodging expenses
- Transportation to/from restaurant for business meals