

Business Meals, Travel & Entertainment Deductibility Checklist

	<u>100%</u>	<u>50%</u>	<u>0%</u>
Business Meals			
Dinner for employee working overtime (if deemed <i>de minimis</i>)	X		
Lunch ordered in for staff meeting (if deemed <i>de minimus</i>)	X		
Lunch and dinner provided at or near cost to employees at employer-operated cafeteria	X		
Employee recreation (picnics, holiday parties, etc.) primarily for the benefit of employees other than highly compensated employees	X		
Meals eaten alone while traveling for business purposes		X	
Lunch with employee, infrequent meetings, business discussed		X	
Lunch with customer, business discussed		X	
Lunch with customer on your road trip, no business discussed			
Customer's meal			X
Your meal		X	
"Quiet business meal" – no business discussed			X
Lavish and extravagant meal			X
Lunch with employee, no business discussed			X
Lunch with customer, no business discussed			X
Dinner for customer and spouse, no one else present			X
Travel Expenses			
Transportation to/from restaurant for business meal	X		
Transportation and lodging expenses	X		
Per diem reimbursement up to federal limit			
Employee and Employer	X		
Per diem reimbursement in excess of federal limit			
Employee		X	
Employer	X		
Transportation, living and attendance expenses for investment seminar where investment related business is not your trade or business			X
Expenses for travel as form of education			X
Travel for charitable purposes with some personal pleasure: Charitable deduction			X
Entertainment			
Tickets to charitable fund-raising sports event when volunteers do substantially all the work performed and 100% of net proceeds are donated to charity	X		
Tickets to non-profit high school or college sports event with paid coaches and referees		X	
Transportation to/from sporting event		X	
Ticket price for sporting event associated with business discussion		X	
Leased sky boxes for sporting events: One event – at cost		X	
More than one event – deduction limited to cost of non-luxury box seats		X	
Scalper's premium for tickets – deduction limited to regular priced ticket		X	
Cover charge, taxes, tips and parking for entertainment events		X	
Country club dues and fees primarily established for recreational and entertainment activities			X