

TRAVEL & ENTERTAINMENT DEDUCTIBILITY CHECKLIST

BUSINESS MEALS	100%	50%	0%
Meal with customer, business discussed before, during or after meal		•	
Meal with customer, no business discussed			•
Meal with employee, business discussed before, during or after meal		•	
Meal with employee, no business discussed			•
Meal with employee, infrequent de minimis fringe benefit	•		
Meal while on travel status		•	
Extravagant portion of meal			•
Qualified banquet meetings		•	
Meal for customer where taxpayer, employee or representative is not present			•
Lunch for employees, if de minimis	•		
Dinner with employee working overtime, if de minimis	•		
Transportation to/from business meal	•		
Job hunting meals - while in travel status		•	
Meals related to a business move			•
Cost of meals provided to employees of a restaurant	•		
Cost of meals provided to employees for convenience of employer on the premises .	•		
Parking, taxes and tips - classified same as related meal	•	•	•
TRAVEL EXPENSES	100%	50%	0%
Local and out-of-town business travel	•		
Luxury water travel in excess of twice the federal per diem rate			•
Travel as a form of education expense			•
Travel/lodging/attendance fees at investment seminar			•
Travel/lodging/attendance fees at business seminar	•		
Charitable travel - no vacation, recreation involved	•		
Transportation to/from sporting event for business entertainment	•		
ENTERTAINMENT	100%	50%	0%
Business gifts up to \$25 per person	•		
Entertainment of customer, business discussed before, during or after entertainment		•	
Entertainment of customer, no business discussed			•
Luxury skybox cost exceeding normal ticket cost			•
Tickets to charitable fund-raising sports events	•		
Scalper's premium for tickets			•
Tickets to non-profit high school/college sports events with paid coaches & referees		•	
Club dues (social, athletic, luncheon, business, sporting)			•
Samples and promotional items	•		
Employee picnics, holiday parties, etc.	•		
Holiday turkeys, hams, wine, etc.	•		
Parking, taxes and tips - classified same as related entertainment	•	•	•
Out-of-pocket expenses related to the use of club -- based on classification above	•	•	•
OTHER	100%	50%	0%
Meals and entertainment treated as compensation to the recipient	•		
Employer-provided recreation and social activities for employees	•		
Per diem reimbursements to employees - meals		•	
Per diem reimbursements to employees - lodging	•		
Meals and entertainment sold to public in course of taxpayer's business	•		