

BUSINESS DEDUCTIBILITY CHECKLIST

Type of Expenditure	100%	50%	0%
Business Meals			
“Quiet Business Meal”			X
Lavish and Extravagant Meal			X
Lunch with Employee, Business Discussed		X	
Lunch with Employee, No Business Discussed			X
Lunch with Client, Business Discussed		X	
Lunch with Client, No Business Discussed			X
Entertainment			
Transportation to and from Sporting Event	X		
Ticket Price for Sporting Event Associated with Business Entertaining.		X	
Coverage Charges, Taxes, Tips		X	
Country Club Dues and Fees			X
Country Club Dues and Fees, Business Meals			X
Golf, Business Discussed		X	
Tickets to Charitable Fund-Raising Sports Event	X		
Tickets to Non-Profit High School or College Sports Event with Paid Coaches & Referees		X	
Travel Expenses			
Transportation and Lodging Expenses	X		
Meals Taken alone while Away from Home		X	

Type of Expenditure	100%	50%	0%
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Travel Expenses Continued			
Transportation, Living and Attendance Expenses for Investment Seminar			X
Travel for Charitable Purposes with some Personal Leisure			X
<i>Per diem</i> reimbursement up to federal limit			
Employee	X		
Employer	X		
<i>Per diem</i> reimbursement in excess of federal limit			
Employee		X	
Employer	X		