

## Travel & Entertainment

Item:	100%	50%	0%
<b>BUSINESS MEALS</b>			
Meal with customers, business discussed before, during or after meal		X	
Meal with customers, no business discussed			X
Meal with employee, business discussed before, during or after meal		X	
Meal with employee, no business discussed			X
Meal with employee, infrequent de minimis fringe benefit	X		
Meal while on travel status		X	
Extravagant portion of meal			X
Qualified banquet meetings		X	
Meal for customers where taxpayer, employee or representative is not present			X
Lunch for employees, if de minimis	X		
Dinner with employee working overtime, if de minimis	X		
Transportation to/from business meal	X		
Job hunting meals – while in travel status		X	
Meals related to business move			X
Cost of meals provided to employees of a restaurant	X		
Parking, taxes and tip – same as related meal	X	X	X
Employer provided recreation and social activities for employees	X		
<b>TRAVEL EXPENSES</b>			
Local and out-of-town business travel	X		
Luxury water travel in excess of twice the federal per diem rate			X
Travel as a form of education expense			X
Travel/lodging/attendance fees at investment seminar			X
Travel/lodging/attendance fees at business seminar	X		
Charitable travel – no vacation, recreation involved	X		
Transportation to/from sporting events for business entertainment	X		

<b>Item:</b>	<b>100%</b>	<b>50%</b>	<b>0%</b>
<b>ENTERTAINMENT</b>			
Business gifts up to \$25 per person	X		
Entertainment of customer, business discussed before, during or after entertainment		X	
Entertainment of customers, no business discussed			X
Luxury skybox cost exceeding normal ticket cost			X
Tickets to charitable fund-raising sports events	X		
Tickets to non-profit high school or college sports events with paid coaches & referees		X	
Scalper's premium for tickets			X
Club dues (social, athletic, luncheon, business, sporting)			X
Samples and promotional items	X		
Employee picnics, holiday parties, etc	X		
Holiday turkeys, hams, wine, etc	X		
Parking, taxes, tips – same as related entertainment	X	X	X
Out-of-pocket expenses related to the use of club – same as related entertainment	X	X	X
<b>OTHER</b>			
Meals & entertainment treated as compensation to the recipient	X		
Per diem reimbursements to employees	X		
Meals & entertainment sold to public in course of taxpayer's business	X		