

Deductions for Travel, Meals and Entertainment

	0% Deductible	50% Deductible	100% Deductible
<p>Business Trips, Conventions, Meetings Within the United States</p> <p>(Note: Special rules apply to foreign travel.)</p>	<ul style="list-style-type: none"> Lavish or extravagant expenses Luxury water travel (cost in excess of twice the federal per diem rate, subject to certain exceptions) 	<ul style="list-style-type: none"> Meals and tips for meals Business luncheons at clubs 	<ul style="list-style-type: none"> Hotel, transportation expenses Cleaning and laundry Cost of meeting rooms Registration fees Tips (other than for meals and entertainment)
<p>Customer Entertainment</p> <p>(Proper documentation includes records of who, what, where and how much and records of business relationships.)</p>	<ul style="list-style-type: none"> All entertainment expenses Business gifts in excess of \$25 per person per year 	<ul style="list-style-type: none"> Restaurant meals and tips – requires a member of your business to be present Food and beverages provided during an entertainment activity, if purchased separately from the entertainment, or their cost is separately stated 	
<p>Employer/Employee Expenses</p>		<ul style="list-style-type: none"> Meals provided in employer-sponsored eating facility 	<ul style="list-style-type: none"> Meals and entertainment included in employees compensation Meals and entertainment included in Form 1099 for non-employees Employee holiday parties, annual picnic, sports teams and expenses Cash gifts to employees required to be included in compensation Noncash gifts to employees – value in excess of \$25 – required to be included in compensation (exception for employee award programs)

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Dues	<ul style="list-style-type: none">• Business luncheon clubs• Airline and hotel clubs• Golf, athletic, social and country clubs		<ul style="list-style-type: none">• Professional organizations and business leagues• Trade associations, boards of trade• Chambers of commerce• Civic organizations• Public service organizations