

ACTIVITY	EMPLOYER DEDUCTIBLE AMOUNT
Meals during business travel	50%
Business meals with current or potential clients	50%
Entertainment costs for current or potential clients (e.g., concert or sporting event tickets, golf expenses)	Nondeductible
Meals provided during a business meeting with employees, stockholders, agents or directors	50%
Meals at a business league, chamber of commerce or other board of trade meeting	50%
De minimis food and beverages provided to employees in the workplace (e.g., bottled water, coffee, snacks)	50%
Meal and entertainment expenses included in the employee's taxable compensation	100%
Recreational and social activities for employees (e.g., company picnic or holiday party)	100%
Meals provided for the convenience of the employer	50%
Meals provided in an employer-operated eating facility	50%
Meal and entertainment expenses included in income reported to an independent contractor	100%
Food and beverages, services and facilities made available for free to the general public	100%
Food and beverages and items sold to customers	100%
Meals provided in conjunction with entertainment that are separately billed (or separately stated in an invoice)	50%
Meals provided in conjunction with entertainment that are not separately billed (or separately stated in an invoice)	Nondeductible
Meals required to be provided under federal law to crew members on certain commercial vessels or oil and gas platforms or drilling rigs (or related support camp)	100%

CALL FORWARD FOCUS AT **614.802.6950** FOR MORE INFORMATION ON DEDUCTIONS



FORWARD FOCUS
ACCOUNTING