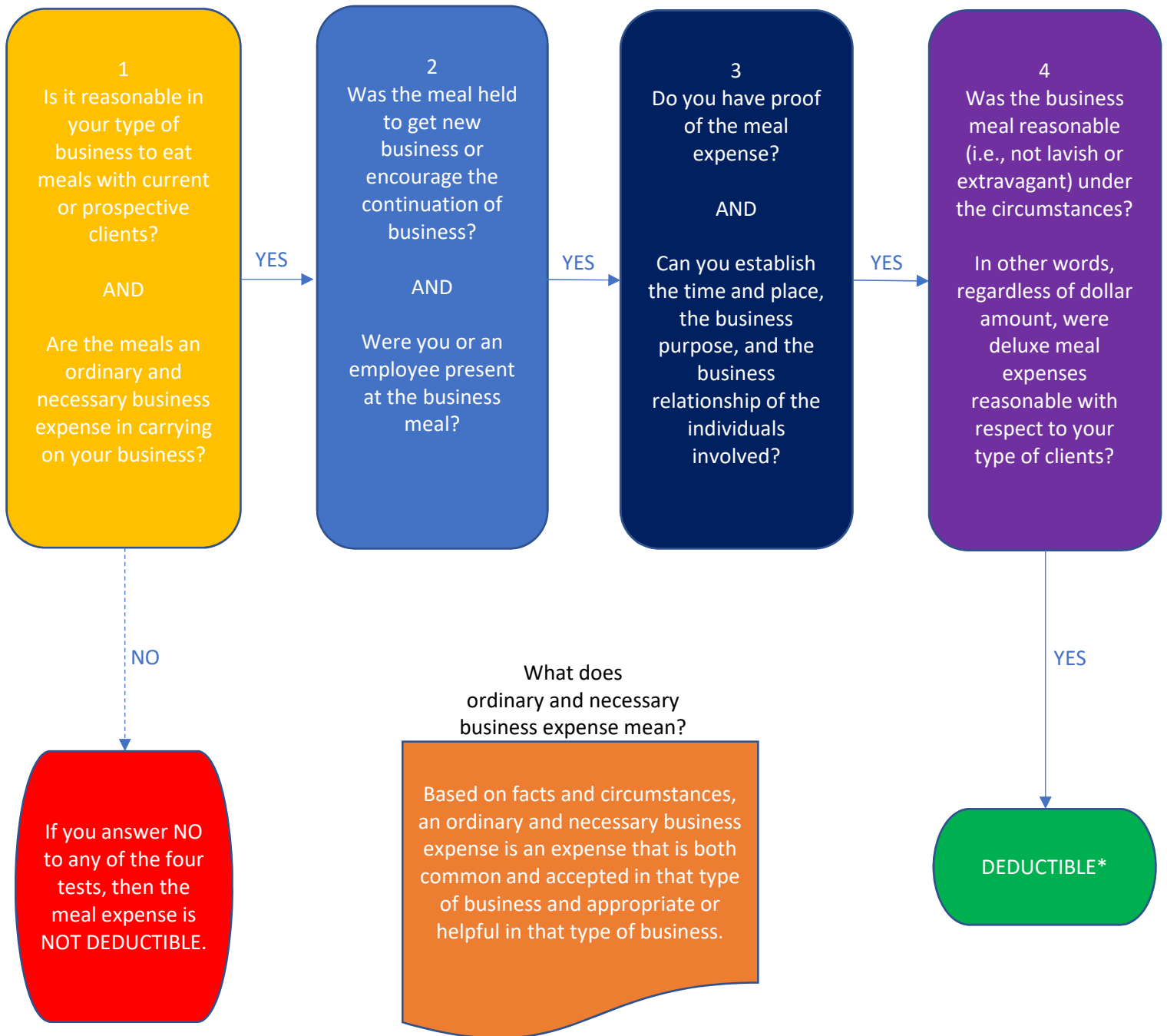


DECISION TREE

ARE MY BUSINESS MEAL EXPENSES DEDUCTIBLE?

RULES FOR DETERMINING DEDUCTIBILITY OF MEALS PROVIDED TO CURRENT AND PROSPECTIVE CLIENTS



*Under current law, only 50% of meal expenses are allowed as a deduction.