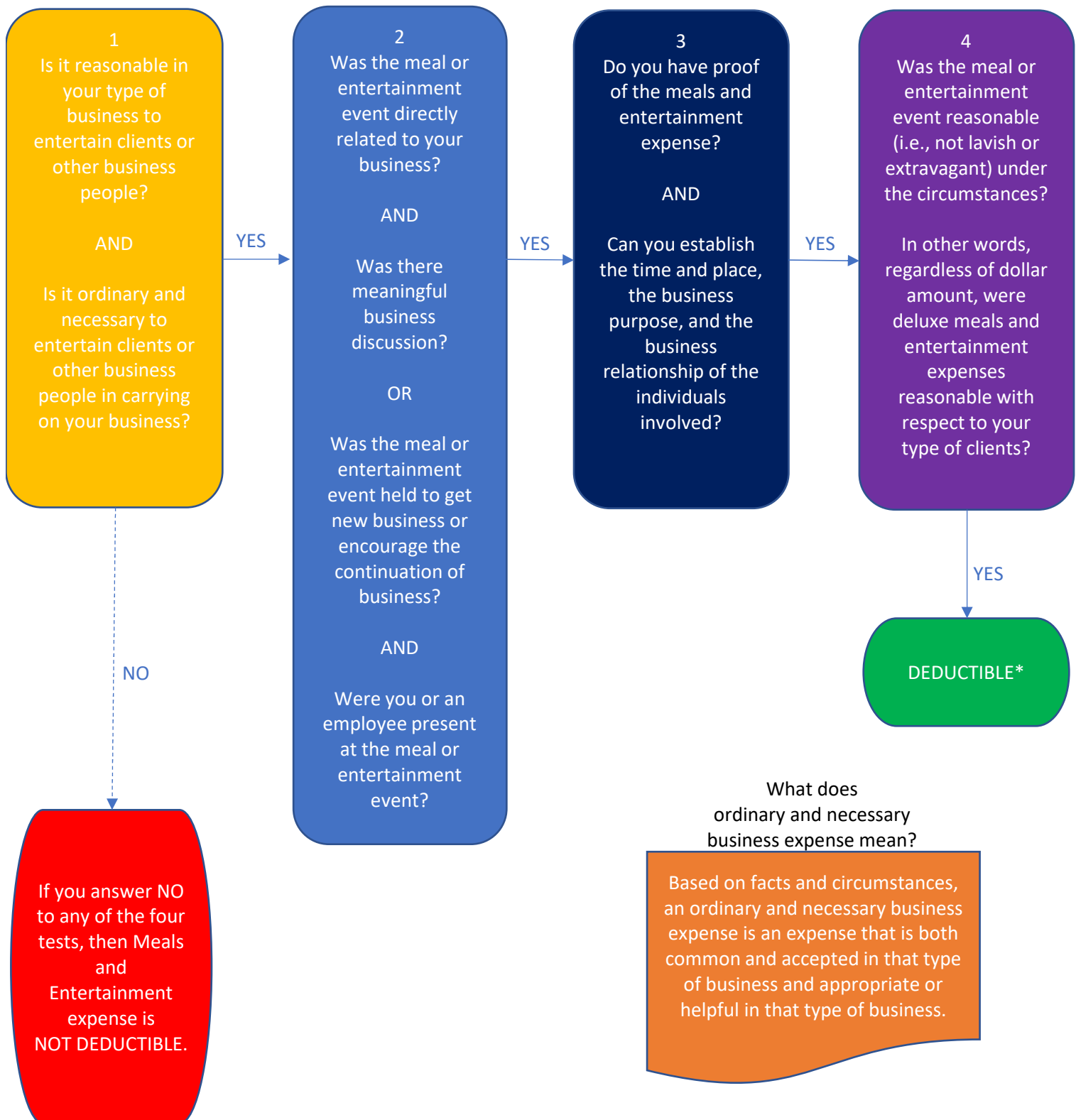


DECISION TREE

ARE MY BUSINESS MEALS AND ENTERTAINMENT EXPENSES DEDUCTIBLE?

RULES FOR DETERMINING DEDUCTIBILITY OF MEALS AND ENTERTAINMENT PROVIDED TO CLIENTS AND OTHER BUSINESS PEOPLE



*Under current law, businesses can only deduct 50% of meals and entertainment provided to clients and other business people.

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Disclaimer: The flowchart does not reflect subsequent tax law changes, is not all-encompassing, and should not be relied upon as tax advice.

Refer to IRS Publication 463 for more information.