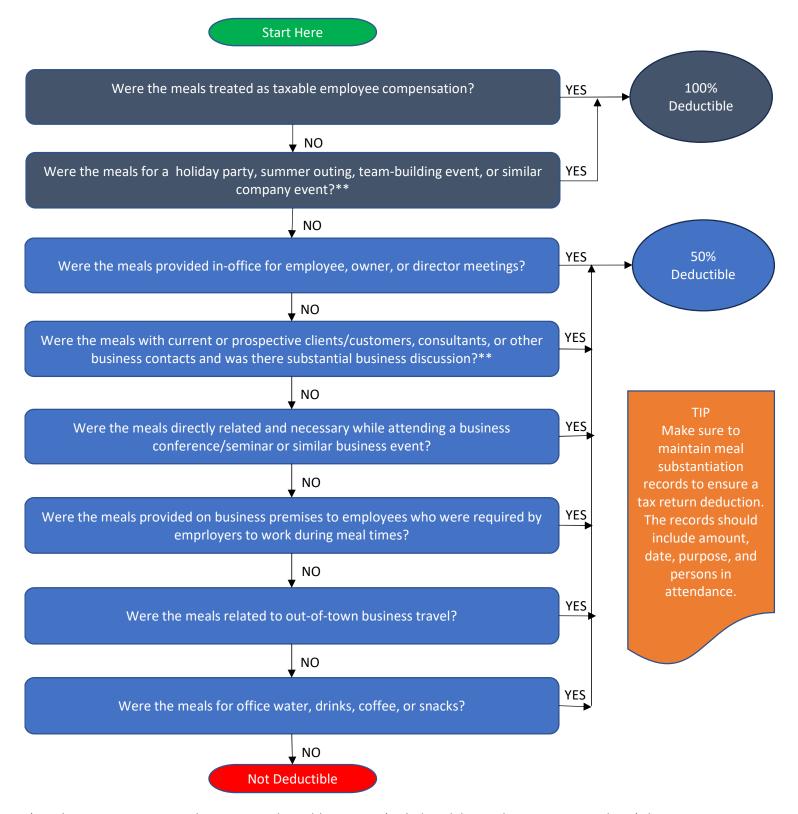
DECISION TREE WHICH BUSINESS MEALS* ARE DEDUCTIBLE?



- * In this Decision Tree, meals means meals *and* beverages (including delivery charges, taxes, and tips) that are not lavish or extravagant.
- **Although entertainment expenses are not deductible (unless associated with a company holiday party, summer outing, or team-building event), meals associated with business entertainment are 50% deductible if the meals are purchased separately or stated separately on receipts/invoices.