

MEALS & ENTERTAINMENT EXPENSE CHANGES FOR 2018

Meals and Entertainment Expense Categories by Percentage Deduction Allowed

2018 Deductions	0%	50%	100%
Meals with clients/ prospective clients/ coworkers where business IS discussed		X	
Meals with clients/ prospective clients/ coworkers where business IS NOT discussed	X		
Travel meals		X	
Company holiday parties or picnics			X
Office meals/ treats		X	
Meals offered to the public for seminars or promotion			X
Entertainment with clients/ prospective clients/ coworkers (ex: Sports tickets, shows, concerts, golfing, country club dues, vacations, hunting/fishing)	X		
Transportation to business meals		X	
Transportation to entertainment	X		

For example, you have an evening planned with a client that includes transportation to a restaurant where business is going to be discussed over dinner. Following dinner, you plan on continuing your business discussion over a round of golf and beverages. After golf your transportation will then bring each of you home. 2018 deductions would be allowed as shown in table below.

Deduction Breakout	0%	50%	100%
Transportation to the restaurant		X	
Dinner at the restaurant with business discussion		X	
Golfing with business discussion	X		
Beverages during golf		X	
Transportation home from golfing	X		