Business Meals and Entertainment **Paid by Cash**

TAX YEAR 201

➤Name _____

DATE Month	DATE Day	ESTABLISHMENT	LOCATION	CLIENT	PURPOSE	AMOUNT
					Total	

Meals and entertainment expenses are deductible if they are ordinary and necessary in conducting your trade or business.
These expenses are deductible if a business discussion took place during, before or after the meal or entertainment.
For expenses that are less than $75 for each occurance, the IRS regulation permits supporting evidence to be in your diary or log, in lieu of a receipt. The diary or log should contain the information requested above.

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