## **Business Meals Paid by Cash**

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2	0	2	Γ	

➤Name			

DA		ESTABLISHMENT	LOCATION	CLIENT	PURPOSE	AMOUNT
Mont	n Day					
Mode assessed 400% deductible if murchood from a restourch (both dire in and take out) in 2024 and 2022. Please note that						

**Meals expenses are 100% deductible** if purchased from a restaurant (both dine-in and take-out) in 2021 and 2022. Please note that the term "restaurant" does not include a business that primarily sells pre-packaged food or beverages that are not for immediate consumption, for which the deduction is subject to a 50% limitation. For expenses that are less than \$75 for each occurrence, 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. **Entertainment expenses including meals provided during entertainment events are not deductible.**