

# Business Travel and Entertainment

## Course Description

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Taxpayers are once again looking to CPAs for guidance and planning related to travel and entertainment expenses. This comprehensive mini-course examines and explains the practical aspects of business travel and entertainment deductions. To determine the expenses that taxpayers are able to deduct, fundamentals are reviewed and planning opportunities are identified. Practitioners will learn to master the proper administration of these complex and often cumbersome provisions.

**Completion Deadline & Exam:** This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

**Course Level:** Overview. This program is appropriate for professionals at all organizational levels.

**CPE Credits:** 2 (CPA, EA)

**Category:** Taxes

**Prerequisite:** General understanding of federal income taxation.

**Advanced Preparation:** None

## Course Learning Objectives

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### Lesson 1: Business Travel & Entertainment

1. Recognize the “away from home” requirement and related deductions, determine what constitutes transportation and travel expenses specifying the tests for tax home and recognize the differences between temporary and indefinite work assignments including their effect on a tax home.
2. Identify the business purpose requirement using the 51/49 percent test, determine deductible conventions and meetings, and specify the limitations applied to meals and lodging when traveling.
3. Determine what constitutes business entertainment and identify business entertainment activity deduction restrictions and disallowance.
4. Specify the §274(e) exceptions to entertainment deduction disallowance, recognize the necessity of expense substantiation, and determine accountable and non-accountable plans stating the impact on deductions.