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Travel, promotion, entertainment, and similar expenses must meet strict record keeping requirements to be deductible. A deduction is not allowed unless the following elements can be substantiated by adequate records:

- 1) To support the amount of the expenditure, itemized hotel bills are required for all lodging expenses. For other types of expenses, receipts are required for expenditures of \$75 or more.
- 2) For business trips, the dates of departure and return for each trip and the number of days spent on business.
- 3) The business purpose of the expenditure. In the case of entertainment, note the actual business discussed.
- 4) The place of travel or entertainment.
- 5) The business relationship of the person(s) being entertained.
- 6) For business gifts, a description of the gifts, the business relationship of the recipient and the date given.
- 7) The business use of listed property, including passenger automobiles, computers, and cellular telephones.

The Internal Revenue Service requires that tax return preparers inquire as to whether adequate records are maintained by the taxpayer to support such expenses. Preparers can be penalized for not inquiring. In case your return does contain the type of expenses indicated above, this statement constitutes our inquiry as to whether you have met the appropriate record keeping rules. Please sign below and return to us with your tax information.

I have read and understand the above rules. I can substantiate the deductions furnished to you and therefore authorize you to deduct the travel, promotion, and similar expenses to you for the current tax year. In addition, I have advised you of any disallowance by the Internal Revenue Service of any portion of a travel or entertainment deductions I claimed on a prior tax return.

Signature _____

Date _____

Signature _____

Date _____