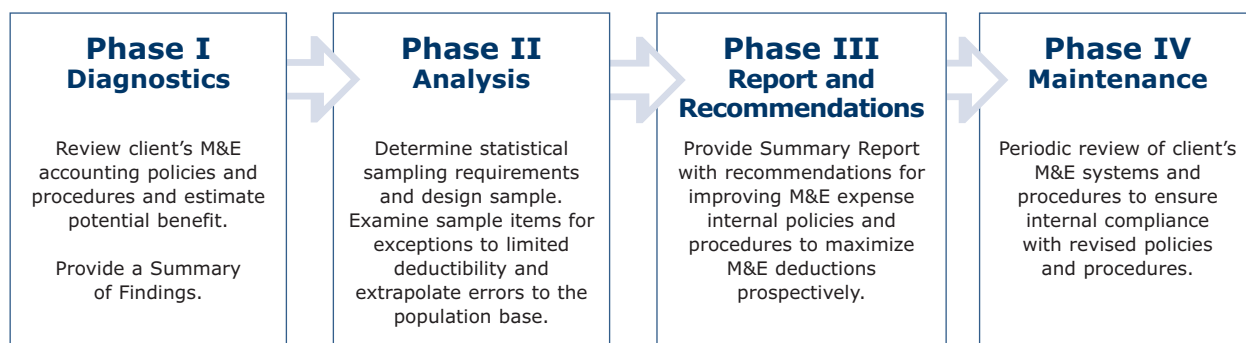


MEALS AND ENTERTAINMENT STUDY

If your company has Meals and Entertainment ("M&E") expenditures, you may not be fully realizing all allowable deductions for these expenses. Many companies inadvertently misclassify otherwise allowable M&E expenditures as expenses subject to limited deductibility.

The complexities inherent in the Internal Revenue Code ("Code") and the sheer volume of transactions in the M&E area have created a difficult compliance problem for many companies.

DMA's service utilizes statistical sampling methodology to determine whether certain M&E expenses incurred are exempt from the 50% deduction limitation provided in Code Section 274. The use of statistical sampling achieves more comprehensive results across the entire population of M&E expenditures. In addition, if DMA identifies weaknesses in your company's M&E policies and procedures, we will provide recommendations for maximizing future M&E deductions.



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