

Exhibit A: Recordkeeping Requirements for Travel, Entertainment, and Gifts

Factors to be Proved in Substantiating Elements in Column 1			
Elements to be Substantiated (1)	For Expenditures for Travel Away from Home (2)	For Expenditures for Entertainment (3)	For Expenditures for Gifts (4)
Amount	Amount of each separate expenditure for transportation, lodging, and meals. Permissible to total incidental expenses in reasonable categories, such as gasoline and oil, taxis, daily meals for traveler, etc.	Amount of each separate expenditure. Incidental items such as taxis, telephones, etc. may be totaled on a daily basis.	Cost of Gift
Time	Dates of departure and return for each trip, and number of days attributable to business activities	Date of entertainment or use of a facility for entertainment. (Duration of business discussion.)	Date of Gift
Place	Destination by name of city or other appropriate designation.	Name and address or similar designation or place of use of a facility in connection with entertainment. Type of entertainment if not otherwise apparent. (Place of business discussion.)	Not Applicable
Description	Not applicable	Not applicable	Description of Gift
Business Purpose	Business reason for travel or nature of business benefit derived or expected to be derived.	Business reason or nature of business derived or expected to be derived. Nature of business discussion or activity if entertainment is other than "business meals."	Business reason for making the gift or nature of business benefit to be derived.
Business Relationship	Not applicable	Occupation or other information such as names or other designation - about persons entertained which established their business relationship to taxpayer. (Identification of persons entertained who participated in business discussion.)	Occupation or other information - such as name or other designation - about recipient which establishes business relationship to taxpayer.