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**Internal Revenue Code Section 274(o)(2)**

Disallowance of certain entertainment, etc., expenses

. . .

(o) Meals provided at convenience or employer.

No deduction shall be allowed under this chapter for-

(1) any expense for the operation of a facility described in section 132(e)(2), and any expense for food or beverages, including under section 132(e)(1), associated with such facility, or

(2) any expense for meals described in section 119(a).

. . .