



Note: This provision is effective for amounts incurred or paid after December 31, 2025.

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Internal Revenue Code Section 274(o)(2)

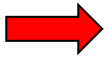
Disallowance of certain entertainment, etc., expenses

...

(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).

...