



**TAX-RELATED RECORD-KEEPING REQUIREMENTS FOR SPORTS OFFICIALS**

<b>Element to be Proved</b>	<b>Travel</b>	<b>Entertainment</b>	<b>Gift</b>	<b>Transportation (Car)</b>
<b>Amount</b>	Amount of each separate expense for travel, lodging, and meals. Incidental expenses may be totaled in reasonable categories, such as taxis, daily meals for traveler, etc.	Amount of each separate expense. Incidentals such as taxis, telephones, etc., may be totaled on a daily basis.	Cost of gift.	1) Amount of each separate expense including cost of the car. 2) Mileage for each business use of the car, and 3) Total miles for the tax year.
<b>Time</b>	Date you left and returned for each trip, and number of days for business.	Date of entertainment. For meals or entertainment directly before or after a business discussion, the date and duration of the business discussion.	Date of gift.	Date of the expense or use.
<b>Place</b>	Name of city or other designation.	Name and address or location of place of entertainment. Type of entertainment if not apparent. Place where business discussion was held if entertainment is directly before or after a business discussion.	Not applicable.	Name of city or other designation if applicable.
<b>Description</b>	Not applicable.	Not applicable.	Description of gift.	Not applicable.
<b>Business Purpose</b>	Business reason for travel or the business benefit gained or expected to be gained.	Business reason or the business benefit gained or expected to be gained. Nature of business discussion or activity.	Business reason for giving the gift or the business benefit gained or expected to be gained.	Business reason for the expense or use of the car.
<b>Business Relationship</b>	Not applicable.	Occupations or other information – such as names or other designations – about persons entertained that shows their business relationship to you. If all people entertained did not take part in business discussion, identify those who did. You must also prove that you or your employee was present if entertainment was a business meal.	Occupation or other information – such as names or other designation – about recipient that shows their business relationship to you.	Not applicable.

Consult your tax advisor for details specific to your tax situation.