



# TaxNewsFlash

## United States

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### **KPMG report: “Convenience of the employer” exclusion for meal deductions**

The U.S. Tax Court expanded the “convenience of the employer” exclusion for meal deductions in a recent opinion involving a professional hockey team. The court’s much-anticipated opinion confirms that the “business premises of the employer” can include an off-premises facility leased by the employer when employees are traveling on company business.

Read an [August 2017 report](#) [PDF 199 KB] prepared by KPMG LLP: *What’s News in Tax: NHL Scores Goal in Business Premise Ruling*

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