

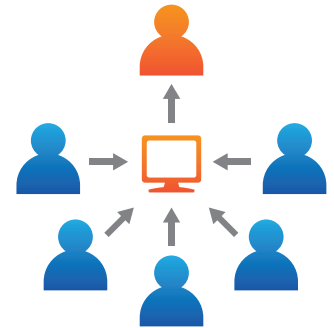
# Checklist: Sports & Event Ticket Tax Compliance

## A Solution Must:

- ✓ Easily collect required tax documentation
- ✓ Accurately track required documentation
- ✓ Efficiently report on required tax documentation
- ✓ Be available to employees on an as needed basis
- ✓ Centralize purchasing, record keeping, and accessibility to information

## Spotlight TMS:

All tax documentation is collected in an automated and easy workflow with uniform data



Workflows assure data validation pre and post-event as well as uniformity of data

Over 200 real time reports built by the world's leading auditors. Reports are efficient, easy, and configurable



Web hosted software accessible with any internet connection. Integrated with CRM's, inboxes, and mobile



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# IRS 274: The Deductibility of Tickets and Entertainment

Type of Use	Deduction	Example
Standard ticket given to an employee on a non-discriminatory basis	100% of face value is deductible	Providing tickets to employees
Standard ticket given to a customer or prospective customer for business purposes	50% of face value is deductible	Giving tickets to a current customer as a "Thank You" or inviting them to an event to discuss business
Luxury suite ticket given to an employee on a non-discriminatory basis	100% of face value of a comparable lower level seat	Providing a luxury suite ticket to an employee allows for a deduction up to the face value of a comparable lower level seat, usually a club seat or front row ticket
Luxury suite ticket given to a customer or prospective customer for business purposes	50% of face value of a comparable lower level seat	Giving luxury suite tickets to current customers or prospects can be deducted up to 50% of the cost of a comparable lower level seat, usually a club seat or front row ticket