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## Standard Meal Allowance

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Many farmers traveling away from home on business trips fail to adequately document the cost of meals and incidental expenses. If you can relate to this problem – the IRS permits use of a “standard meal allowance” (SMA) to cover the costs of “meals and incidental expenses” (M&IE), such as laundry, dry cleaning, fees, and tips.

The SMA is \$30 per day for most of the United States. However, many of the larger cities and tourist areas have a larger dollar limit. For example, the following areas in Missouri have larger SMA dollar limits:

Jackson/Clay Counties (KC)	\$42;
Platte County	\$34;
Taney County (Branson)	\$34; and
St. Louis/St. Charles Counties	\$46.

Even though this provision does not require documentation relative to the cost of meals and incidental expenses, records must be maintained to prove the time, place, and business purpose of the trip. Further, just as you would be limited to deducting half your actual M&IE expenses, you are limited to deducting half of the SMA amounts.

Travel destinations with SMA's greater than \$30 can be found:

- on the internet at [www.unl.edu/unaccweb/t-irs.htm](http://www.unl.edu/unaccweb/t-irs.htm) or in
- IRS Publication 1542 “Per Diem Rates”.



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