CRITERIA FOR CLAIMING MEAL EXPENSES

IF YOUR TRIP WAS	
LESS THAN 24 HOURS*	**Breakfast**: Left at or before 6 a.m. and returned at or after 9 a.m. (Nonrepresented: one hour before regular work time.) **Lunch**: Can't be claimed for trips less than 24 hours. **Dinner**: Left at or before 4 p.m. and returned at or after 7 p.m. (Nonrepresented: one hour after regular work time.)
24 HOURS	Breakfast, Lunch, and Dinner may be claimed.
MORE THAN 24 HOURS (FOR LAST FRACTIONAL PART)	**Breakfast**: Left at or before 6 a.m. and returned at or after 9 a.m. (Nonrepresented: returned at or after 9 a.m. only.) **Lunch**: Left at or before 11 a.m. and returned at or after 2 p.m. (Nonrepresented: returned at or after 2 p.m. only.) **Dinner**: Left at or before 4 p.m. and returned at or after 7 p.m. (Nonrepresented: returned at or after 7 p.m. only.)

*Lunch cannot be claimed for trips less than 24 hours.

Figure 1