

**Portia's Passion**



Every once in a while, a good law is passed like the 100% deduction for business meals provided by restaurants in 2021 & 2022. This 100% deduction applies to meals in a restaurant, as well as takeout and delivery. Personally, I prefer the takeout & delivery option, because I have a better chance of getting my fair share!

Other than lifting the 50% limit for restaurant meals, the legislation doesn't change the rules for business meal deductions. All the other existing requirements continue to apply. To be deductible the meal can't be lavish or extravagant, and you or one of your employees must be present when the food is served. For more info [click here](#):

I'd also like to remind you, if you order too much to eat, I'm always happy to help out!

**ICYMI (In case you missed it)**

We started our blogs a couple years ago on tax topics for individuals, businesses & non-profits, estate planning and fraud alerts. You can follow us on LinkedIn & Facebook or you can find them on our website [www.ce-cpa.com](http://www.ce-cpa.com)

Here are a few links to some blogs you may have missed:

[Vacation Home Rentals may Affect your Taxes](#)

[Moving to Another State? Consider Taxation.](#)

[Year-End Gifting Ideas](#)

[Possible Tax Implications of Moving to a Nursing Home](#)

**An Interview with Judy Herron on her One Year Anniversary!**

**Why did you join CrawfordEllenbogen?**

*Joining CrawfordEllenbogen is my opportunity to work with a firm that has thrived for 80 years by paying attention to marketplace trends and getting out in front of them. Agile accounting is in the firm DNA.*



*An example of this is CE's CFO on Demand service offerings. They include workflow management tips as well as data analytics support. Now we can bring financial work to the decision-making table more quickly than traditional accounting services. CFO on Demand lets me stay engaged in work I love and keeps me focused on how it is changing.*

**What do you like most about your job?**

*The best part about working in public accounting is you have a front row seat on innovation in the marketplace.*

**What Advice do you have for new hires/prospective candidates?**

*The pace of change and the opportunity to be at the cutting edge of what makes business work defines the present day of a job in public accounting. This makes a CPA part of the growth equation, rather than just acting as a financial help desk.*

**Why pay your estimated taxes (& tax balances) electronically? It's easy. And it avoids worrying about whether or not your check was received or processed while you wait for it to be cashed.**



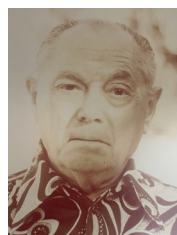
Many states require electronic payments. PA now requires all individual tax payments of \$15,000 or more made after December 31, 2021 be made electronically or be subject to a penalty of 3% of the payment.

Here are two secure links: IRS (US Treasury payments): <https://www.irs.gov/payments>  
 PA (Department of Revenue): <https://mypath.pa.gov/>

Please contact us with your questions, concerns, or for links to additional states.

**Happy 80th Anniversary to CrawfordEllenbogen!**

80 years ago, my grandfather, Joseph Ellenbogen, & his partner, John Crawford, left Price Waterhouse & started CrawfordEllenbogen. My dad, Alex Ellenbogen, joined the firm about the time I was born. I joined the firm when I graduated from high school, working for both my dad and my grandfather (& going to school at night.)



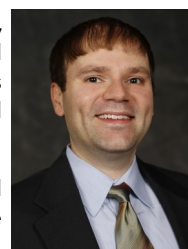
It's crazy to reflect on the changes I've witnessed in almost 5 decades. We bought our first computer in 1979, an Apple IIe. Software was virtually non-existent, but we started by playing with that odd-looking machine to see if we could do anything useful with it.



In those days, we prepared tax returns & financial statements by hand. General Ledgers were not software driven but were actually funny looking binders with handwritten entries. We used pencils [& erasers] on 14-column paper to prepare trial balances & draft financial statements. Secretaries typed financial statements, using carbon paper if more than one copy was needed. There was no backspace key to correct errors.

And of course, there was no internet, no email, no answering machine, no cell phone, and copy machines were quite expensive. We had paper files and lots of paper cuts! Today, we are about 80% paperless, affording us the luxury of working from home, which has been a blessing during the COVID induced pandemic.

My partner, Vic Dozzi, and I would like to thank our dedicated employees and appreciative clients for traveling on this journey with us. We're fortunate to enjoy the work we do and look forward to many more celebrations together.



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