

▲ **Meals & Entertainment Deduction**

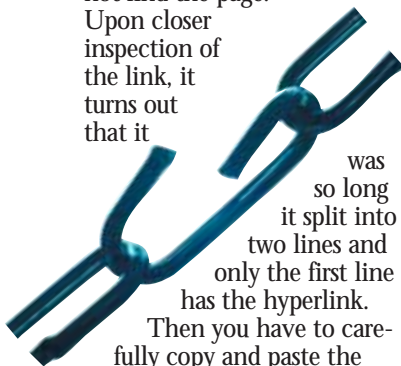
Most businesses are looking to maximize their tax savings and law firms are no exception. One area of expenses that is often overlooked is meals and entertainment. The customary 50 percent deduction is the most common “limitation” on deductibility. However, there are many exceptions to this rule that allow for a 100 percent deduction resulting in larger tax savings. A Meals and Entertainment review can save firms tax dollars by reviewing, amongst others, these four key areas: (1) meals provided for the convenience of the employer, (2) expenses treated as compensation, (3) recreational expenses for employees (golf fees at a firm outing), and (4) de-minimus amounts of food or beverages. These projects may include a review of past tax returns in order to identify overlooked and valid deductions that can be submitted for an adjustment.

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▲ **Managing Web Links**

Most of us have experienced the frustration of receiving an email containing a link to a web page, only to find that when you click on the link, either nothing happens or your web browser cannot find the page. Upon closer inspection of the link, it turns out that it



was so long it split into two lines and only the first line has the hyperlink. Then you have to carefully copy and paste the entire link into your browser, which still sometimes doesn't work, so you have to type in the whole address. By this point, you've lost interest and

billable time. Not only that, it's embarrassing when you're the one who sends someone a long link that cannot easily be opened.

New web services have sprouted up that will shorten these links (known as URLs—"Uniform Resource Locators") and eliminate the problem. Two of the most commonly used services are www.tinyurl.com and www.timesurl.com. Both allow users to add a button to the browser toolbar that will create the short URL, which you can then easily copy and paste to your email or document. In fact, short URLs have become very popular on Twitter, where space is at a premium. One caution: the abbreviated URLs may expire if they are unused for an extended period of time (one year for TinyURL). So they may be best for short-term ref-

erences rather than permanent records.

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▼ **Whistleblower Law**

Not every complaint made by an employee constitutes legally protected whistleblowing. Employees in Minnesota are finding that out with increasing regularity, as the Minnesota Court of Appeals continues to uphold dismissals of whistleblowing claims brought by employees whose complaints fall short of protected action under Minn. Stat. §181.932 because they do not implicate a violation of law. The statute proscribes employers from retaliating against employees who complain about actual or suspected violations of law. But, to constitute protected conduct, the employee's complaint must pertain to a specific federal, state, or local statute or regulation, rather than merely be a generalized complaint or a gripe about conduct or practices that are not illegal. An example of this principle was reflected in *French v. Brookdale Motor Sales, Inc.*, 2007 WL 4303715 (Minn. App. 12/11/07) (unpublished). Although the employee, who worked at an automobile dealership, wrote to both the Attorney General's Office and the Better

Business Bureau regarding improprieties by his employer concerning erroneous entries in the data base system, his subsequent termination nine months later due to insubordination did not give rise to a whistleblower claim because his complaints did not “implicate” the transgression of any laws. While whistleblowers need not cite with specificity which laws are being violated, in litigation they may need to show that their whistleblowing concerns a specific law. Employers may defend against these claims by showing that, even though complaints were made, they did not pertain to particular statutory or regulatory violations, which may defeat a whistleblower without advancing to the other issues of causal connection between the whistleblowing and subsequent adverse action taken by the employer.



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