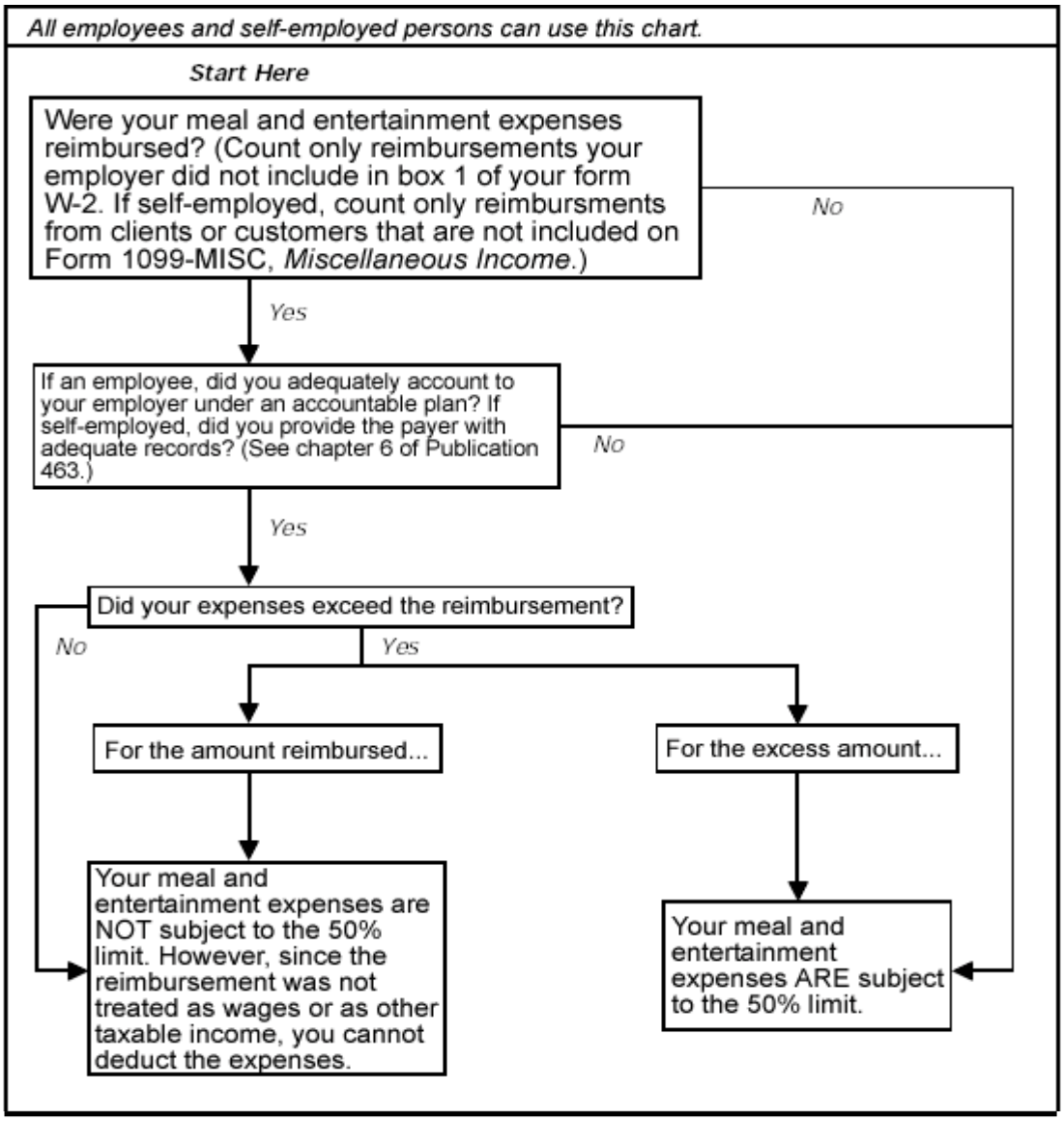
Does the 50% Limit Apply to Your Expenses?

There are exceptions to these rules. See Exceptions to the 50% Limit in Publication 463.