LISTING OF COMMON UNALLOWABLE COSTS

**FAR**

**Reference Unallowable Costs**

31.205-1 & 31.205-38(b)(1) Advertising

31.205-1(f)(2) Trade Show Expenses

31.205-1(f)(2) Trade Show Labor

31.205-1(f)(5) Brochures and Other Promotional Material

31.205-1(d)(2) Souvenirs/Imprinted Clothing Provided to Public

31.205-1(f)(7) Membership in Civic and Community Organizations

31.205-3 Bad Debts

31.205-3 Collection Costs

31.205-6(m)(2) Personal Use of Company Vehicles

31.205-8 & 31.205-1(e)(3) Contributions or Donations

31.205-13(b) Employee Gifts and Recreation

31.205-14 Membership in Social, Dining, and Country Clubs

31.205-14 Social Activities

31.205-15(a) Fines, Penalties, and Mischarging Costs Related to Violation of Laws

31.205-19(e)(2)(v) Life Insurance on Key Employees

31.205-19 Costs to Correct Defects in Materials and Workmanship

31.205-20 Interest Expense

31.205-22 Lobbying and Political Activity Costs.

31.205-27 Organization/Reorganization Legal Fees

31.205-27 Organization/Reorganization Accounting Fees

31.205-27 Organization/Reorganization Incorporation Fees

31.205-27 Organization/Reorganization Labor

31.205-27 Capital Raising (Equity or Long-Term Debt) Legal Fees

31.205-27 Capital Raising (Equity or Long-Term Debt) Accounting Fees

31.205-27 Capital Raising (Equity or Long-Term Debt) Lender Fees

31.205-30(c) Patent Costs

31.205-33(e) Retainer Agreements (unless properly supported)

31.205-35 Relocation Costs (in certain circumstances)

31.205-46 Travel Costs in Excess of FTR Rates

31.205-49 Goodwill

31.205-51 Alcoholic Beverages