

**December 19, 2014**

**Down Time**

The Culinary Business Institute knows that the holiday period usually results in a service shift. Regular Personal Chef Service clients may postpone service until after the end of the holidays. Schedules change, and needs change. They'll return, but they don't need you as often during the holidays. If you find yourself with fewer scheduled services, and if you haven't secured or don't wish to offer dinner party or event service, then this becomes an ideal time to get in the kitchen and test new recipes. Be bold – try working with foods that are outside your specialty or comfort zone. Make these meals and go through the complete freezer test. Make certain that 2-4 weeks later these are still delightful meals in every sense. This does two things for you – first, your comfort zone expands as you experiment with these different foods, and second, upon completing your home trials – you have a new set of recipes to use. And a third benefit is the tax write-off potential. Foods you purchase exclusively for testing and recipe development are a true business expense. You must be truthful – no filling your freezer and claiming that all that beef or chicken is for testing! This testing exercise can be applied anything throughout the year when you find a lull in the service demand (such as early summer when kids first get out of school). You cannot deduct the value of your labor, but hard cost for foods and materials are a legitimate business expense.

