

EKU **Accounts Payable
Expense Substantiation**

The university reimburses employees for business expenses in compliance with IRS regulations which require employees to document the business connection of the expense. Adequate accounting includes documenting the cost of each separate expense, business purpose, time and place of the entertainment or gift, and business relationship with the recipients. Expenses that are not adequately documented, whether paid directly by the university or reimbursed to an employee, become taxable income to the employee who incurred the expense.

In order to ensure that this payment or reimbursement remains non-taxable to you, please provide the information requested below. Please feel free to contact us with any questions regarding this matter.

Thank you for assistance!

- Itemized receipt
- Time and place of event or gift _____

- Business purpose of the event or gift _____

- Attendees or recipients and business relationship-please list the names of all individuals in attendance or receiving the gift; if the list includes more than 25 attendees, please describe the nature of the group. _____

- Organization code _____

Return original document with the requested substantiation to: **Accounts Payable, CPO 3A**