

SUBSTANTIATION OF BUSINESS TRAVEL, MEALS & ENTERTAINMENT

Specific documentation is required to substantiate business travel, meals and entertainment expenses under IRS regulations. Expense documentation must include the following information:

- ✓ **When** – The date the travel, meal or entertainment occurred.
- ✓ **Where** – The location including city/state/country.
- ✓ **Who** – The name of individual who incurred the expense.
- ✓ **Who Else** – The names of the other individuals who attended & institutional affiliations.
- ✓ **What** – What the expense entailed (business lunch, travel dinner, reception, etc.)
- ✓ **Why** -- Topic Discussed, Business Activity or Agenda and how it relates to Harvard/fund charged.

Why's Below Are Not Sufficient	Why's Below Do Meet IRS Requirements	Who/What Meet Requirements (Must clearly relate to the Why)
"discussed finances"	"discussed University's fiscal year-end procedures to compare with another institution's procedures"	Jane Doe, Vice President of Finance at MIT
"discussed upcoming economics conference"	"discussed possible keynote speaker and presenters for Economics Conference with Conference co-chair"	Ellen White, Economics Professor from Stanford University
"staff luncheon"	"staff luncheon to celebrate the holidays in connection with Christmas and Chanukah"	Religion Department staff: Joe Claus, Jane Holly, Mike Bell and Candy Cane
"attended ABC Conference in early April"	"attended American Bottle Cappers Conference in Boulder, Colorado from April 1 – 7, 2006 to present paper on loss of carbonation from loose caps"	John Coors, Busch Professor of Chemistry Conference expenses charged to NSF grant on effervescence Hotel, airfare, travel meals, taxis
"traveled to New York to meet with Peter Parker"	"traveled to New York City to meet with Peter Parker for collaboration on the impact of spider webs on inner-city street congestion, October 31, 2005"	Betty White, Marvel Professor of Entomology
"reception"	"Public reception in Emerson Hall on July 1, 2006 following the Abraham Lincoln lecture on 'The Historical Significance of Stovepipe Hats'"	Since this was a reception open to the public, not necessary to document those in attendance. Account charged should be related in some capacity to the lecture.